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BOMBAY BRANCH
OF THE
Royal Asiatic Society.

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on 01 February, 2020

00108679

EAST INDIA (RAINFALL).

RETURN to an Address of the Honourable The House of Commons, dated 1 May 1879;—*for*,

RETURN

OF THE

RAINFALL IN INDIA

DURING THE YEAR 1878,

AS COMPARED WITH THE AVERAGE RAINFALL.

108679

India Office,
5 February 1880.

EDWARD STANHOPE,
Under Secretary of State.

From—*H. F. Blanford*, Esq., Meteorological Reporter to the Government of India,
To—The Secretary to the Government of India, Department of Revenue, Agriculture, and Commerce; dated the 13th June 1879.

IN continuation of my letter of yesterday's date, I have the honour to submit the Comparative Table of the Rainfall of 1878 and illustrative Chart, referred to in the Right Honourable the Secretary of State's Despatch.

I find that I was misinformed in stating that the Returns for 1878 are even now complete. The Register of Bangalore for January 1878, and those of Secunderabad for the last six months of the year, are still wanting. As, however, the omission of these does not greatly affect the validity of the Return, I have completed it with the partial omission of the registers of these stations.

I shall shortly submit a report on the absolute necessity of taking some steps greatly to expedite the communication of all the Madras meteorological registers to this office.

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RETURN showing the Monthly and Total RAINFALL of INDIA in 1878, compared with the Average of past Years.

	Rainfall Sub-divisions and Administrations.	Number of Stations.	—	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.	Total.
				Inches	*Inches.*	*Inches.*	*Inches.*	*Inches.*	*Inches.*	*Inches.*	*Inches.*	*Inches.*	*Inches.*	*Inches.*	*Inches.*	*Inches.*
I.	Western Himalaya (Punjab and N. W. Provinces).	8	Average	2·07	2·72	3·22	2·27	2·91	7·13	17·68	16·33	6·47	1·74	0·86	1·67	65·07
			1878	2·89	5·26	1·20	5·86	8·24	1·10	15·93	23·47	3·75	0·54	Nil.	0·09	68·33
			Difference	+ 0·82	+ 2·54	— 2·02	+ 3·59	+ 5·33	— 6·03	— 1·75	+ 7·14	— 2·72	— 1·20	— 0·86	— 1·58	+ 3·26
II.	Punjab Plains (Punjab).	29	Average	1·07	1·06	1·17	0·77	0·72	1·90	6·31	4·95	2·54	0·46	0·23	0·64	21·82
			1878	0·78	2·08	0·15	2·00	2·04	0·66	5·67	9·45	1·04	0·19	Nil.	0·17	24·23
			Difference	— 0·29	+ 1·02	— 1·02	+ 1·23	+ 1·32	— 1·24	— 0·64	+ 4·50	— 1·50	— 0·27	— 0·23	— 0·47	+ 2·41
III.	Upper Gangetic Plains (N. W. Provinces and Bengal)	50	Average	0·83	0·71	0·51	0·31	0·93	4·78	11·43	9·36	7·04	1·71	0·05	0·34	38·00
			1878	1·66	0·49	0·20	0·94	1·96	2·28	9·49	11·56	6·60	0·15	0·20	0·07	35·60
			Difference	+ 0·83	— 0·22	— 0·31	+ 0·63	+ 1·03	— 2·50	— 1·94	+ 2·20	— 0·44	— 1·56	+ 0·15	— 0·27	— 2·40
IV.	Eastern Himalaya (Bengal).	4	Average	0·66	0·57	1·42	6·06	12·10	33·39	32·98	26·40	23·70	6·86	0·19	0·16	144·49
			1878	0·36	0·63	1·21	6·00	10·81	41·86	44·09	26·32	32·70	1·91	0·13	Nil.	166·02
			Difference	— 0·30	+ 0·06	— 0·21	— 0·06	— 1·29	+ 8·47	+ 11·11	— 0·08	+ 9·00	— 4·95	— 0·06	— 0·16	+ 21·53
V.	Lower Gangetic Plains (Bengal).	22	Average	0·57	1·04	1·49	3·11	6·33	12·80	13·37	12·43	10·23	5·25	0·42	0·16	67·20
			1878	0·49	0·75	0·99	3·78	8·55	8·33	15·04	15·50	12·78	3·05	1·87	0·26	71·99
			Difference	— 0·08	— 0·29	— 0·50	+ 0·67	+ 2·22	— 4·47	+ 1·67	+ 3·07	+ 2·55	— 1·60	+ 1·45	+ 0·10	+ 4·77
VI.	Assam and Eastern Bengal (Assam and Bengal).	16	Average	0·76	1·43	3·18	6·72	11·70	18·40	18·26	16·33	12·78	5·63	0·99	0·29	96·47
			1878	0·58	1·48	3·39	7·48	11·18	24·22	26·47	26·60	21·43	6·13	2·57	0·15	131·68
			Difference	— 0·18	+ 0·05	+ 0·21	+ 0·76	— 0·52	+ 5·82	+ 8·21	+ 10·27	+ 8·65	+ 0·50	+ 1·58	— 0·14	+ 35·21
VII.	Western Bengal (Bengal).	—	Average	0·67	0·92	0·97	1·52	2·54	9·19	12·22	12·13	9·10	5·74	0·69	0·23	55·92
			1878	0·46	0·43	1·10	1·90	5·20	3·88	11·33	12·25	9·76	4·68	2·67	1·01	54·67
			Difference	— 0·21	— 0·49	+ 0·13	+ 0·38	+ 2·66	— 5·31	— 0·89	+ 0·12	+ 0·66	— 1·06	+ 1·98	+ 0·78	— 1·25
VIII.	Central India and Nerbudda (India and Central Provinces)	12	Average	0·57	0·51	0·26	0·19	0·37	5·79	16·00	11·93	7·20	1·12	0·12	0·24	44·30
			1878	1·30	0·36	0·02	0·44	1·22	2·75	9·47	11·71	7·31	0·26	0·27	Nil.	35·11
			Difference	+ 0·73	— 0·15	— 0·24	+ 0·25	+ 0·85	— 3·04	— 6·53	— 0·22	+ 0·11	— 0·86	+ 0·15	— 0·24	— 9·19
IX.	Rajputana and Guzerat (India and Bombay).	16	Average	0·09	0·25	0·11	0·12	0·62	3·81	10·81	9·58	5·47	0·99	0·15	0·24	32·24
			1878	0·05	0·14	0·03	0·09	1·11	3·12	17·47	17·55	7·07	0·38	Nil.	Nil.	47·01
			Difference	— 0·04	— 0·11	— 0·08	— 0·03	+ 0·49	— 0·69	+ 6·66	+ 7·97	+ 1·60	— 0·61	— 0·15	— 0·24	+ 14·77
X.	Sind and Cutch (Bombay).	10	Average	0·32	0·25	0·25	0·17	0·16	0·72	2·69	2·71	1·07	0·21	0·10	0·14	8·79
			1878	0·05	0·32	0·01	0·01	0·07	1·28	6·11	8·50	0·81	Nil.	Nil.	Nil.	17·16
			Difference	— 0·27	+ 0·07	— 0·24	— 0·16	— 0·09	+ 0·56	+ 3·42	+ 5·79	— 0·26	— 0·21	— 0·10	— 0·14	+ 8·37
XI.	Khandesh and Berar (Bombay and India).	7	Average	0·55	0·14	0·21	0·15	0·35	5·96	6·75	7·03	5·40	1·98	0·31	0·38	29·21
			1878	Nil.	0·09	0·21	0·21	0·26	5·13	11·33	14·08	10·96	4·68	Nil.	Nil.	46·95
			Difference	— 0·55	— 0·05	—	+ 0·06	— 0·09	— 0·83	+ 4·58	+ 7·05	+ 5·56	+ 2·70	— 0·31	— 0·38	+ 17·74

XII.	Central Provinces (South) (Central Provinces).	15	Average	0·68	0·51	0·59	0·57	0·94	8·55	15·24	11·34	8·41	1 80	0·24	0·27	49·09
			1878	0·30	0·97	0·29	1·31	1·74	3·78	17·84	17·48	7·71	2·28	0·32	0·22	54·24
			Difference	— 0·33	+ 0·46	— 0·30	+ 0·74	+ 0·80	— 4·77	+ 2·60	+ 6·14	— 0·70	+ 0·48	+ 0·08	— 0·05	+ 5·15
XIII.	North Deccan Plateau (Bombay).	13	Average	0·17	0·03	0·24	1·03	1·62	5·31	5·85	4·46	3·94	4·33	0·64	0·47	28·09
			1878	Nil.	Nil.	Nil.	1·48	0·95	3·05	7·48	9·87	7·38	7·35	1·96	0·01	39·53
			Difference	— 0·17	— 0·03	— 0·24	+ 0·45	— 0·67	— 2·26	+ 1·63	+ 5·41	+ 3·44	+ 3·02	+ 1·32	— 0·46	+ 11·44
XIV.	Hyderabad and South Deccan (India and Madras).	5*	Average	0·19	0·11	0·47	0·88	2·49	2·92	3·58	4·55	5·18	3·94	0 91	0·27	25·50
			1878	Nil.	Nil.	0·14	1·29	1·56	2·81	7·32	9·36	7·71	6·64	2·25	0·45	39·53
			Difference	— 0·19	— 0·11	— 0·33	+ 0·41	— 0·93	— 0·11	+ 3·74	+ 4·81	+ 2·53	+ 2·70	+ 1·34	+ 0·18	+ 14·03
XV.	Concan and Ghâts (Bombay).	12	Average	0·35	0·04	0·14	0·29	0·85	33·77	53·28	33·78	18·25	3·83	0·50	0·12	145·20
			1878	Nil.	Nil.	Nil.	0·47	0·11	28·74	53·69	55·54	37·44	8·69	2·48	Nil.	187·16
			Difference	— 0·35	— 0·04	— 0·14	+ 0·18	— 0·74	— 5·03	+ 0·41	+ 21·76	+ 19·19	+ 4·86	+ 1 98	— 0·12	+ 41·96
XVI.	Malabar and Ghât (Madras).	7	Average	0·46	0·34	0·67	3·02	7·07	33·86	31·62	15·02	8·61	7·67	2·40	1·03	111·77
			1878	0·02	Nil.	0·96	3·00	7·87	35·99	22·16	33·28	22·95	10·54	3·82	1·61	144·20
			Difference	— 0·44	— 0·34	+ 0·29	— 0·02	+ 0·80	+ 2·13	— 9 46	+ 18·26	+ 14·34	+ 2·87	+ 1·42	+ 0·58	+ 30·43
XVII.	Carnatic (Madras).	28	Average	0·59	0·46	0·41	1·23	2·65	1·76	2·45	3·82	4·51	7·16	5·93	2·91	33·88
			1878	0·89	Nil.	0·07	1·68	2·83	1·97	4·09	6·97	6·42	4·90	4·07	1·45	35·34
			Difference	+ 0·30	— 0·46	— 0·34	+ 0·45	+ 0·18	+ 0·21	+ 1·64	+ 3·15	+ 1·91	— 2·26	— 1·86	— 1·46	+ 1·46
XVIII.	Northern Circars (Madras).	10	Average	0·34	0·37	0·54	0·83	2·07	4·25	5·25	5·65	7·27	8·04	1·26	0·29	36·16
			1878	Nil.	0·07	0·45	0·44	3·42	3·55	10·03	10·29	7·60	14·86	4·81	9 10	64·62
			Difference	— 0·34	— 0·30	— 0·09	— 0·39	+ 1·35	— 0·70	+ 4·78	+ 4·64	+ 0·33	+ 6·82	+ 3·55	+ 8·81	+ 28·46
XIX.	Arakan (British Burma).	3	Average	0·10	0·13	0·36	1·00	12·76	46·59	51·14	41·69	23·94	11·23	3·77	0·14	192·85
			1878	Nil.	Nil.	0·21	Nil.	7·46	41·47	28·59	29·42	20·07	21·51	1·93	0·25	150·91
			Difference	— 0·10	— 0·13	— 0·15	— 1·00	— 5·30	— 5·12	— 22·56	— 12·27	— 3·87	+ 10·28	— 1·84	+ 0·11	— 41·94
XX	Pegu (British Burma).	6	Average	0·07	0 02	0·07	0·95	7·63	13·62	17·14	16·56	11·37	6·81	2·10	0·02	76·36
			1878	Nil.	Nil.	Nil.	0·40	6·50	12·81	9·11	11·85	9·98	10·61	2·09	0·32	63·67
			Difference	— 0·07	— 0·02	— 0·07	— 0·55	— 1·13	— 0·81	— 8·03	— 4·71	— 1·39	+ 3·80	— 0·01	+ 0·30	— 12·69
XXI.	Tenasserim (British Burma).	4	Average	0·14	0·63	0·80	3·27	17·81	35·37	38·49	37·10	27·53	10·32	1·76	0·15	173·37
			1878	0·27	0·31	1·43	2·32	11·77	29·62	16·21	22·47	28·39	15·37	3·25	0·83	132·24
			Difference	+ 0·13	— 0·32	+ 0·63	— 0·95	— 6·04	— 5·75	— 22·28	— 14·63	+ 0·86	+ 5·05	+ 1·49	+ 0·68	— 41·13
XXII.	Bay Islands (India).	2	Average	2·00	1·80	1·77	4·69	13·09	17·13	13·53	14·19	14·31	13·42	7·54	4·94	108·41
			1878	1·24	0·01	0·45	1·89	10·31	14·33	17·47	15·38	15·42	13·33	13·56	11·33	114·72
			Difference	— 0·76	— 1·79	— 1·32	— 2·80	— 2·78	— 2·80	+ 3·94	+ 1·19	+ 1·11	— 0·09	+ 6·02	+ 6·39	+ 6·31

* Group XIV.—The last six months give the average of four stations only, these six months' returns for Secunderabad not having been received.

Simla,
13 June 1879.

H. F. Blanford,
Meteorological Reporter to the Government of India.

INDIA
Scale of English Miles.
CHART
of
RAINFALL SUBDIVISIONS.
to accompany
the comparative rainfall table.
Reference
to Rainfall Tracts.
I. Western Himalaya.
II. Punjab Plains.
III. Upper Gangetic Plains.
IV. Eastern Himalaya.
V. Lower Gangetic Plains.
VI. Assam & E. Bengal.
VII. Western Bengal.
VIII. Central India & Nerbudda.
IX. Rajputana & Guzerat.
X. Sind & Kutch.
XI. Khandeish & Berar.
XII. Central Provinces (South.)
XIII. North Deccan Plateau.
XIV. Hyderabad & S. Deccan.
XV. Concan & Ghats.
XVI. Malabar & Ghats.
XVII. Carnatic.
XVIII. Northern Circars.
XIX. Arakan.
XX. Pegu.
XXI. Tenasserim.
XXII. Bay Islands.
No Register
Lucknow
Allahabad
Calcutta
Bombay
Madras
Kattywar
Andaman Is.
Nicobar Is.
CEYLON
R. Indus
R. Sutlej
R. Sanpu
R. Nerbudda
R. Mahanadi
R. Kistna
Beypoor
Brahmaputra R.

EAST INDIA (RAINFALL).

RETURN of the RAINFALL in INDIA during the Year 1878, as compared with the Average RAINFALL.

(*Mr. Egerton Hubbard.*)

Ordered, by The House of Commons, *to be Printed,*
23 *February* 1880.

[*Price 7 d.*]

Under 1 *oz.*

East India Loan (East Indian Railway Debentures) Bill.

ARRANGEMENT OF SECTIONS.

Section.

1. Power to the Secretary of State in Council of India to raise any sum not exceeding 2,950,000*l*.
2. As to issue of bonds.
3. As to issue of debentures.
4. As to payment of principal and interest on debentures.
5. Debentures and coupons for interest transferable by delivery.
6. Capital stock may be created and issued.
7. Transfer books of such capital stock to be kept.
8. Amount charged on revenues of India not to exceed 2,950,000*l*.
9. Power to raise money for payment of principal money.
10. Securities, &c. to be charged on revenues of India.
11. Provisions as to composition for stamp duties on India bonds extended to bonds and debentures issued under this Act.
12. Forgery of debentures and bills to be punishable as forgery of East India bonds.
13. Saving borrowing powers of Secretary of State in Council.
14. Stock created under this Act to be deemed East India stock.
15. Sect. 3, &c. of 33 & 34 Vict. c. 93. extended to capital stock created under this Act.
16. 34 & 35 Vict. c. 29. extended to all capital stock issued by the Secretary of State in Council under the authority of Parliament.
17. Short title.

SCHEDULE.

A

B I L L

TO

Enable the Secretary of State in Council of India to raise money in the United Kingdom for the purpose of paying off or redeeming Debentures of the East Indian Railway Company. A.D. 1880.

WHEREAS by virtue of the East Indian Railway Company Purchase Act, 1879, the undertaking of the East Indian Railway Company, and all other the property of the said Company, save and except as therein mentioned, have been transferred to and vested in the Secretary of State in Council of India, herein-after called the Secretary of State, subject to such debts and liabilities as have been incurred by the said Company to the East India Company or to any person or persons with the sanction of the East India Company or of the Secretary of State, and to interest on such of the said debts as carry interest:

And whereas among such debts and liabilities are included the principal moneys and interest secured by the debentures mentioned in the schedule hereto:

And whereas the principal moneys secured by the said debentures, amounting in all to two million nine hundred and fifty thousand pounds, will become payable at the respective times specified in the said schedule:

And whereas it is expedient that provision should be made for paying off or redeeming the said debentures as and when the principal moneys secured thereby become payable:

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, of this present Parliament assembled, and by the authority of the same, as follows:

Power to Secretary of State to raise any

1. It shall be lawful for the Secretary of State at any time or times to raise in the United Kingdom for the service of the Government of India such sum or sums of money, not exceeding

A.D. 1880.

sum not exceeding 2,950,000*l.*

in the whole *two million nine hundred and fifty thousand pounds*, as may be required for the purpose of paying off or redeeming the principal moneys, secured by the debentures specified in the schedule hereto, such sum or sums to be raised by the creation and issue of bonds, debentures, or capital stock bearing interest, or partly by one of such modes and partly by another or others.

As to issue of bonds.

2. All bonds issued under the authority of this Act may be issued under the hands of two members of the Council of India, and countersigned by the Secretary of State, or one of his under secretaries, or his assistant under secretary, and shall be for such respective amounts, payable after such notice, and at such rate or rates of interest, as the Secretary of State may think fit.

As to issue of debentures.

3. All debentures issued under the authority of this Act may be issued under the hands of two members of the Council, and countersigned as aforesaid, for such respective amounts, and at such rate or rates of interest, as the Secretary of State may think fit, and shall be issued at or for such prices and on such terms as may be determined by the Secretary of State.

As to payment of principal and interest on debentures.

4. All debentures issued under the authority of this Act shall be paid off at par at a time or times to be mentioned in such debentures respectively; and the interest on all such debentures shall be paid half-yearly on such days as shall be mentioned therein; and the principal moneys and interest secured by such debentures shall be payable either at the treasury of the Secretary of State in London or at the Bank of England.

Debentures and coupons for interest transferable by delivery.

5. All or any number of the debentures issued under the authority of this Act, and all right to and in respect of the principal and interest moneys secured thereby, shall be transferable by the delivery of such debentures; and the coupons for interest annexed to any debenture issued under the authority of this Act shall also pass by delivery.

Capital stock may be created and issued.

6. Any capital stock created under the authority of this Act shall bear such a rate of interest as the Secretary of State may think fit; and such capital stock may be issued on such terms as may be determined by the Secretary of State; and any such capital stock may bear interest during such period, and be paid off at par at such time, as the Secretary of State may prescribe previously to the issue of such capital stock.

Transfer books of such capital

7. In case of the creation and issue of any such capital stock there shall be kept, either at the office of the Secretary of State

in London or at the Bank of England, books wherein entries shall be made of the said capital stock, and wherein all assignments or transfers of the same, or any part thereof, shall be entered and registered, and shall be signed by the parties making such assignments or transfers, or, if such parties be absent, by his, her, or their attorney or attorneys thereunto lawfully authorised by writing under his, her, or their hands and seals, to be attested by two or more credible witnesses; and the person or persons to whom such transfer or transfers shall be made may respectively underwrite his, her, or their acceptance thereof; and no other mode of assigning or transferring the said capital stock or any part thereof, or any interest therein, shall be good and available in law, and no stamp duties whatsoever shall be charged on the said transfers or any of them.

Stock to be kept.

8. The whole amount of the principal moneys to be charged on the revenues of India under this Act shall not exceed *two millions nine hundred and fifty thousand pounds.*

Amount charged on revenues of India not to exceed 2,950,000*l.*

9. Upon or for the repayment of any principal money secured under the authority of this Act, the Secretary of State may at any time borrow or raise, by all or any of the modes aforesaid, all or any part of the amount of principal money repaid or to be repaid, and so from time to time as all or any part of any principal money under this Act may require to be repaid, but the amount to be charged upon the revenues of India shall not in any case exceed the principal money required to be repaid.

Power to raise money for payment of principal money.

10. All bonds and debentures to be issued under this Act, and the principal moneys and interest thereby secured, and all capital stock to be issued under this Act, and the interest thereon, shall be charged on and payable out of the revenues of India, in like manner as other liabilities incurred on account of the Government of India.

Securities, &c. to be charged on revenues of India.

11. The provisions contained in section four of the Act of the session holden in the fifth and sixth years of King William the Fourth, chapter sixty-four, with respect to the composition and agreement for the payment by the East India Company of an annual sum in lieu of stamp duties on their bonds, and the exemption of their bonds from stamp duties, shall be applicable with respect to the bonds and debentures to be issued under the authority of this Act, as if such provisions were here repeated and re-enacted with reference thereto.

Provisions as to composition for stamp duties on India bonds extended to bonds and debentures issued under this Act.

12. All provisions now in force in anywise relating to the offence of forging or altering, or offering, uttering, disposing of, or putting

Forgery of debentures and bills to

A.D. 1880.

off, knowing the same to be forged or altered, any East India bond, with intent to defraud, shall extend and be applicable to and in respect of any debenture or bond issued under the authority of this Act.

be punishable as forgery of East India bonds.

13. This Act shall not prejudice or affect any power of raising or borrowing money vested in the Secretary of State at the time of passing thereof.

Saving borrowing powers of Secretary of State.

14. Any capital stock created under this Act shall be deemed to be East India stock, within the Act twenty-second and twenty-third Victoria, chapter thirty-five, section thirty-two, unless and until Parliament shall otherwise provide; and any capital stock created under this Act shall be deemed to be and shall mean India stock within the Act of the twenty-sixth and twenty-seventh Victoria, chapter seventy-three, anything in the said last-mentioned Act to the contrary notwithstanding.

Stock created under this Act to be deemed East India stock.

15. The provisions contained in the third section of the Act of the thirty-third and thirty-fourth Victoria, chapter ninety-three, and all other enactments in the said Act relating to or affecting such provisions, shall be extended and be applicable to any capital stock created under this Act.

Sect. 3, &c. of 33 & 34 Vict. c. 93. extended to capital stock created under this Act.

16. The provisions contained in the Act of the thirty-fourth and thirty-fifth Victoria, chapter twenty-nine, shall be extended and be applicable to all capital stock issued or to be issued by the Secretary of State under the authority of Parliament.

34 & 35 Vict. c. 29. extended to all capital stock issued by the Secretary of State under the authority of Parliament.

17. This Act may be cited as the East India Loan (East Indian Railway Debentures) Act, 1880.

Short title.

SCHEDULE.

REDEEMABLE DEBENTURES OF EAST INDIAN RAILWAY COMPANY.

Principal Moneys secured.	When payable.	Rate of Interest per Annum.
£		
1,000,000	1 January 1881	*4¼ per cent.*
1,279,850	12 July 1882	*4 per cent.*
230,150	1 December 1882	*4 per cent.*
440,000	19 March 1883	*4 per cent.*
2,950,000.		

East India Loan (East Indian Railway Debentures).

A

B I L L

To enable the Secretary of State in Council of India, to raise money in the United Kingdom for the purpose of paying off or redeeming Debentures of the East Indian Railway Company.

(*Prepared and brought in by Mr. Edward Stanhope and Mr. Chancellor of the Exchequer.*)

Ordered, by The House of Commons, *to be Printed*, 2 *March* 1880.

[Bill 99.]

Under 1 *oz.*

FINANCE AND REVENUE ACCOUNTS

OF

THE GOVERNMENT OF INDIA,

FOR THE

Year 1878/79;

AND

ESTIMATE OF REVENUE AND EXPENDITURE

FOR 1879/80;

WITH A COMPARISON OF THE TWO YEARS.

(Presented pursuant to the Act 21 & 22 Vict. c. 106.)

India Office,
13 May 1880.

LOUIS MALLET,
Under Secretary of State.

Ordered, by The House of Commons, *to be Printed,*
31 *May* 1880.

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PART I.

FINANCE AND REVENUE ACCOUNTS

OF

THE GOVERNMENT OF INDIA,

FOR 1878-79.

GENERAL ACCOUNT of the REVENUE and EXPENDITURE, and RECEIPTS and for the Year ended

	India.	England.	No. of Account.	No. of Page.	India.	England.	TOTAL.
					£.	£.	£.
Balance on the 1st April 1878 - - - - -			68	165	14,498,302	1,076,657	15,574,959
	India.	England.					
	£.	£.					
Revenue, Ordinary - -	58,383,839	240,533					
Revenue from *Productive Public Works - - -	6,574,678	552					
£.	64,958,517	241,085	1	4	64,958,517	241,085	65,199,602
DEBT:							
Permanent Debt incurred, exclusive of that for Productive Public Works - - - - - - - -			60	158	214	2,226,584	2,226,798
Temporary or Floating Debt incurred - - - -			61	159	435,600	1,500,000	1,935,600
Treasury Notes, bearing Interest, issued to Service Funds			62	159	262,636	- -	262,636
Receipts of Service Funds bearing Interest - - -			63	160	616,401	10,025	626,426
Savings Bank Deposits received - - - - -			64	160	677,946	- -	677,946
DEBT INCURRED FOR PRODUCTIVE PUBLIC WORKS -			60	158	3,908,360	- -	4,381,898
DEBT TRANSFERRED FOR PRODUCTIVE PUBLIC WORKS -			76	187	473,538		
EXCLUDED LOCAL FUNDS - - - - - - -			65	161	453,344	- -	453,344
POLITICAL TRUST, PRIZE, AND RAILWAY FUNDS - -			67	164	267,380	- -	267,380
DEPOSITS, ADVANCES, &c.:							
Deposits - - - - - - - - - - -			66	161	10,519,582	- -	10,519,582
Repayment of Advances - - - - - - -			-	-	6,291,314	7,849	6,299,163
Repayment of Sums advanced on Loan to Municipalities, Native States, &c. - - - - - - - -			69	166	228,361	- -	228,361
Capital Receipts of Guaranteed Railway and other Companies - - - - - - - - - -			74	180	2,310,878	873,799	3,184,677
Remittances between Districts - - - - -			-	-	167,330	-	167,330
Miscellaneous - - - - - - - - -			-	-	284,101	20,056	304,157
ACCOUNTS BETWEEN PRESIDENCIES:							
Bills drawn, Remittances of Treasure, Advances recovered			-	-	17,967,362	- -	17,967,362
ACCOUNTS BETWEEN INDIA AND ENGLAND:							
Amount received for Bills drawn by Secretary of State on Treasuries in India - - - - - -			77	187	- -	13,948,565	13,948,565
Other Remittance transactions - - - - -			-	-	1,389,859	2,017,925†	3,407,784
TOTAL - - - £.					125,711,025	21,922,545	147,633,570

* "Productive Public Works" are those formerly called Public Works Extraordinary.
† Includes 1,516,193*l.* amount remitted from India by Bills of Exchange on London.

DISBURSEMENTS of the GOVERNMENT of *India*, in *India* and in *England*, 31st March 1879.

	India.	England.	No. of Account.	No. of Page.	India.	England.	TOTAL.
					£.	£.	£.
	India.	England.					
	£.	£.					
Expenditure, Ordinary -	45,878,524	9,111,909					
Expenditure on Productive Public Works - - -	3,435,536	4,739,387					
£.	49,314,060	13,851,296	2	6	49,314,060	13,851,296	63,165,356
DEBT:							
Permanent Debt discharged, exclusive of that for Productive Public Works - - - - - - -			60	158	24,168	2,874,500	2,898,668
Permanent Debt reduced by transfer to Debt incurred for Productive Public Works - - - - -			76	187	473,538	- -	473,538
Temporary or Floating Debt paid off - - - -			61	159	472,822	500,000	972,822
Treasury Notes of Service Funds paid off - - -			62	159	139,886	- -	139,886
Payments out of Deposits of Service Funds bearing Interest - - - - - - - - - -			63	160	520,026	198	520,224
Savings Bank Deposits repaid - - - - -			64	160	690,880	- -	690,880
PRODUCTIVE PUBLIC WORKS, CAPITAL EXPENDITURE -			4	9	3,689,029	692,869	4,381,898
EXCLUDED LOCAL FUNDS - - - - - - -			65	161	433,437	- -	433,437
POLITICAL TRUST, PRIZE, AND RAILWAY FUNDS - -			67	164	260,456	-	260,456
DEPOSITS, ADVANCES, &c.:							
Deposits - - - - - - - - - - -			66	161	9,687,729	- -	9,687,729
Advances repayable - - - - - - - -			–	–	7,801,691	6,957	7,808,648
Advances by way of Loan to Municipalities, Native States, &c. - - - - - - - - - -			69	166	1,277,066	- -	1,277,066
Payments to Railway and other Guaranteed Companies out of Capital Funds - - - - - - -			74	180	1,539,864	1,799,344	3,339,208
Remittances between Districts - - - - -			–	–	42,079	- -	42,079
Miscellaneous - - - - - - - - -			–	–	350,500	2,333	352,833
ACCOUNTS BETWEEN PRESIDENCIES:							
Bills paid, Remittances of Treasure, Advances made			–	–	19,566,018	- -	19,566,018
ACCOUNTS BETWEEN INDIA AND ENGLAND:							
Secretary of State's Bills paid in India - - -			77	187	14,507,740	- -	14,507,740
Other Remittance transactions - - - - -			–	–	2,127,883*	1,077,123	3,205,006
Balance on the 31st March 1879 - - -			68	165	12,792,153	1,117,925	13,910,078
TOTAL - - - £.					125,711,025	21,922,545	147,633,570

* Includes 1,516,193*l.* amount remitted by Bills of Exchange on London.

	£.
Revenue - - - - - - - - - - - - - -	65,199,602
Expenditure chargeable thereon - - - - - - -	63,165,356
Excess of Revenue over Expenditure - - -	£. 2,034,246

No. 1.—ACCOUNT of the REVENUE of *India*, showing the AMOUNT received for the Year ended

HEADS OF REVENUE.	No. of Account.	No. of Page.	India,* General.	Central Provinces.	British Burmah.	Assam.	
REVENUE, ORDINARY:			£.	£.	£.	£.	
Land Revenue	6	16	84,424	607,244	901,947	376,618	1
Tributes and Contributions	7	21	227,607	12,439	- -	- -	2
Forest	8	22	5,510	85,286	113,756	16,178	3
Excise on Spirits and Drugs	9	24	23,502	158,022	190,276	183,812	4
Assessed Taxes	10	25	14	31,050	- -	- -	5
Provincial Rates	11	25	2,705	43,753	32,406	3,837	6
Customs	12	26	3,374	- -	479,620	- -	7
Salt	13	30	1,631,927	- -	12,147	- -	8
Opium	14	32	- -	- -	- -	- -	9
Stamps	15	34	26,909	107,000	79,580	59,420	10
Mint	16	35	53,287	- -	- -	- -	11
Post Office	17	37	132,942	21,487	19,738	14,845	12
Telegraph	18	39	403,627	- -	- -	- -	13
Minor Departments	19	47	11,411	97	231	85	14
Law and Justice	20	50	36,843	56,464	48,886	16,618	15
Police	21	56	565	18,220	19,121	5,418	16
Marine†	22	57	779	- -	10,363	- -	17
Education	23	64	842	7,402	4,501	2,343	18
Medical	24	67	2	271	1,633	125	19
Stationery and Printing	25	68	9,431	1,286	199	143	20
Interest	26	70	269,152	2,723	1,366	1,221	21
Receipts in aid of Superannuation, Retired, and Compassionate Allowances	29	75	108,390	98	435	192	22
Miscellaneous	31	77	42,046	10,762	12,841	3,906	23
Public Works Ordinary	40	90	29,659	29,806	11,646	9,181	24
Irrigation and Navigation	42	109	213	- -	155	- -	25
State Railways	49	138	- -	- -	- -	- -	26
Provincial and Local Deficits	53	142	973	- -	- -	- -	27
Army	54	143	506,215	- -	- -	- -	28
Gain by Exchange on Transactions with London	58	157	427,894	68	825	1	29
REVENUE, ORDINARY	-	-	4,040,243	1,193,478	1,941,672	695,943	30
REVENUE from PRODUCTIVE PUBLIC WORKS:							
Railways:							
Guaranteed (Net Traffic Receipts, &c.)	3	8	4,861,244	- -	- -	- -	31
State (Gross Earnings)	44	116	434,400	11,373	97,561	- -	32
Irrigation and Navigation:							
Direct Receipts	43	114	- -	- -	- -	- -	33
Madras Irrigation and Canal Company (Net Traffic Receipts, &c.)	3	8	- -	- -	- -	- -	34
Portion of Land Revenue due to Irrigation	6	16	- -	- -	- -	- -	35
REVENUE from PRODUCTIVE PUBLIC WORKS	-	-	5,295,644	11,373	97,561	- -	36
GRAND TOTAL REVENUE £.			9,335,887	1,204,851	2,039,233	695,943	37

* Under the heading "India, General" are shown the Receipts and Charges connected with the Bengal Army, the Telegraph, the Calcutta Mint, and other Departments under the direct administration of the Governor General in Council, the Revenue and Charges of the Districts of Coorg and Ajmere, and the expenses of the British Representatives at the principal Native Courts in India.

on each Account in the several PROVINCES of *British India*, and in *England*, 31st March 1879.

	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	ENGLAND.	GRAND TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.
1	3,767,082	5,942,197	1,991,867	4,965,548	3,691,659	22,330,586	- -	22,330,586
2	- -	- -	28,513	344,643	90,458	703,660	- -	703,660
3	41,603	112,676	50,062	60,679	118,189	603,939	1,494	605,433
4	702,822	256,707	96,546	587,926	419,736	2,619,349	- -	2,619,349
5	201,940	215,101	132,434	79,955	240,426	900,920	- -	900,920
6	727,077	755,632	248,064	611,899	213,462	2,638,835	- -	2,638,835
7	996,179	- -	- -	206,632	640,756	2,326,561	- -	2,326,561
8	2,375,765	- -	- -	1,463,215	1,458,066	6,941,120	- -	6,941,120
9	7,006,132	- -	- -	- -	2,393,269	9,399,401	- -	9,399,401
10	1,078,469	508,876	280,153	530,135	439,998	3,110,540	- -	3,110,540
11	- -	- -	- -	22	118,974	172,283	52	172,335
12	186,970	116,490	157,403	114,440	147,491	911,806	- -	911,806
13	- -	- -	- -	- -	- -	403,627	23,067	426,694
14	28,258	5,974	3,254	8,266	2,566	60,142	24,835	84,977
15	251,585	151,494	91,409	134,098	93,229	880,626	- -	880,626
16	43,186	35,417	14,133	38,072	36,976	211,108	- -	211,108
17	165,388	- -	- -	1,698	72,367	250,595	- -	250,595
18	47,960	12,183	9,755	18,630	43,809	147,425	- -	147,425
19	19,559	1,528	2,011	7,852	9,438	42,419	1,913	44,332
20	10,994	11,732	5,618	3,322	4,371	47,096	- -	47,096
21	85,784	23,176	5,932	71,632	151,948	612,934	15,433	628,367
22	6,568	1,264	2,735	254,498	197,691	571,871	95,614	667,485
23	119,438	40,532	17,907	87,030	26,378	360,840	13,525	374,365
24	94,276	123,529	64,926	63,123	128,149	554,295	16,781	571,076
25	69,718	71,715	9,457	7,135	10,226	168,619	- -	168,619
26	- -	10,822	- -	- -	- -	10,822	- -	10,822
27	- -	- -	- -	- -	- -	973	- -	973
28	- -	- -	- -	216,596	204,151	926,962	47,819	974,781
29	4,022	2,523	3,929	10,438	24,785	474,485	- -	474,485
30	18,030,775	8,399,568	3,216,108	9,887,484	10,978,568	58,383,839	240,533	58,624,372
31	- -	- -	- -	- -	- -	4,861,244	- -	4,861,244
32	175,310	- -	222,321	- -	25,041	966,006	- -	966,006
33	85,113	303,748	198,662	12,819	12,376	612,718	552	†613,270
34	- -	- -	- -	7,776	- -	7,776	- -	7,776
35	- -	67,181	28,675	- -	31,078	126,934	- -	126,934
36	260,423	370,929	449,658	20,595	68,495	6,574,678	552	6,575,230
37	18,291,198	8,770,497	3,665,766	9,908,079	11,047,063	64,958,517	241,085	65,199,602

† Including Inland Navigation.

No. 2.—ACCOUNT of the EXPENDITURE chargeable on the

HEADS OF EXPENDITURE.	Number of Account.	Number of Page.	India, General.	Central Provinces.	British Burmah.	Assam.	
EXPENDITURE, ORDINARY:			£.	£.	£.	£.	
Refunds and Drawbacks	33	80	78,937	6,841	13,946	5,120	1
Payments in realisation of Revenue:							
Land Revenue	6	17	105,830	73,872	118,542	88,452	2
Forest	8	22	11,032	39,303	71,742	12,568	3
Excise on Spirits and Drugs	9	24	529	7,209	1,442	1,142	4
Assessed Taxes	10	25	- -	73	- -	- -	5
Provincial Rates	11	25	- -	- -	1,710	- -	6
Customs	12	29	5	- -	23,840	- -	7
Salt	13	30	155,566	- -	269	- -	8
Opium	14	33	8	- -	- -	- -	9
Stamps	15	34	857	1,437	1,508	1,384	10
Mint	16	35	51,958	- -	- -	- -	11
Post Office	17	37	40,791	23,832	14,727	21,445	12
Telegraph	18	40	388,313	- -	- -	- -	13
Allowances and Assignments under Treaties and Engagements	37	86	348,400	53,890	- -	14,080	14
TOTAL of the Direct Claims and Demands upon the Revenues, including Charges of Collection, and Cost of Salt and Opium	-	-	1,182,226	206,457	247,726	144,191	15
Interest on Permanent and Floating Debt, exclusive of that for Productive Public Works	27	72	1,978,627	- -	- -	- -	16
Interest on Service Funds and other Obligations	28	73	213,050	966	458	497	17
Administration	34	81	430,138	41,389	36,939	17,796	18
Minor Departments	19	48	186,006	8,542	7,627	948	19
Law and Justice	20	51	179,751	126,617	135,825	64,748	20
Police	21	56	20,452	123,579	157,969	73,260	21
Marine *	22	58	16,589	42	22,701	- -	22
Education	23	64	11,515	53,905	29,113	19,629	23
Ecclesiastical	35	83	13,107	4,426	5,174	1,962	24
Medical	24	67	12,998	31,113	21,914	10,363	25
Stationery and Printing	25	68	—57,289	11,968	12,655	5,940	26
Political Agencies	36	84	252,172	260	16,858	1,669	27
Civil Furlough and Absentee Allowances	38	89	410	- -	847	- -	28
Superannuation, Retired, and Compassionate Allowances	30	76	133,744	13,845	11,840	4,378	29
Miscellaneous	32	78	35,343	4,948	7,743	5,776	30
Famine Relief	39	89	1,001	- -	- -	85	31
Public Works	41	93	983,760	159,408	158,532	117,297	32
Irrigation and Navigation	46	118	12,482	- -	19,977	- -	33
State Railways	49	138	38,109	- -	1,033	- -	34
Provincial and Local Surpluses	53	142	- -	13,563	87,050	3,168	35
Army	54	144	7,354,633	- -	- -	- -	36
Loss by Exchange on Transactions with London	59	157	2,681,372	- -	6	- -	37
EXPENDITURE, ORDINARY	-	-	15,680,196	801,028	981,987	471,707	38
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (WORKING EXPENSES AND INTEREST):							
Railways:							
Guaranteed (Interest, Surplus Profits, &c.)	3	8	853,570	2	- -	- -	39
State: Working and Maintenance	45	117	284,453	11,104	92,561	- -	40
Irrigation and Navigation:							
Working and Maintenance	45	117	- -	- -	- -	- -	41
Madras Irrigation and Canal Company (Interest, &c.)	3 A	8	- -	- -	- -	- -	42
Interest on Debt incurred for Productive Public Works	27	72	770,844	3,296	51,816	- -	43
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (WORKING EXPENSES AND INTEREST)	-	-	1,908,867	14,402	144,377	- -	44
GRAND TOTAL EXPENDITURE	£.	-	17,589,063	815,430	1,126,364	471,707	45

* Including Inland Navigation.

† The item of "Public Works Ordinary Stores for India, 2,826*l.*," in the Home Accounts has been thus divided in India between "Public Works" and "Irrigation and Navigation."

REVENUES of *India*, for the Year ended 31st March 1879.

	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	ENGLAND.		GRAND TOTAL.
							Stores for India.	Other Charges.	
	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	125,590	33,845	16,689	38,455	87,139	406,562	- -	- -	406,562
2	307,299	673,565	252,024	684,101	661,010	2,964,695	952	842	2,966,489
3	33,842	80,755	52,305	49,574	99,985	451,106	17	3,811	454,934
4	28,281	11,162	5,984	20,745	11,345	87,839	- -	- -	87,839
5	27,934	745	411	3,029	5,425	37,617	- -	- -	37,617
6	38,733	690	15,311	3,239	4,748	64,431	- -	- -	64,431
7	69,917	- -	- -	23,034	83,621	200,417	- -	- -	200,417
8	14,280	- -	- -	152,265	82,363	404,743	- -	- -	404,743
9	1,695,727	- -	- -	- -	2,057	1,697,792	938	- -	1,698,730
10	25,090	6,278	7,433	14,593	15,227	73,807	41,645	- -	115,452
11	- -	- -	- -	1,484	41,165	94,607	9,175	209	103,991
12	267,678	138,544	183,737	96,238	154,979	941,971	17,447	73,909	1,033,327
13	- -	- -	- -	- -	- -	388,313	35,053	47,424	470,790
14	213,430	116,687	75,108	222,325	748,499	1,792,419	- -	34,065	1,826,484
15	2,847,801	1,062,271	609,002	1,309,082	1,997,563	9,606,319	105,227	160,260	9,871,806
16	- -	3,330	- -	- -	- -	1,981,957	- -	2,593,112	4,575,069
17	14,127	3,571	1,472	59,054	84,632	377,827	- -	1,125	378,952
18	173,840	145,520	119,184	129,509	175,185	1,269,500	457	217,895	1,487,852
19	32,491	25,397	12,214	30,447	24,593	328,265	5,538	21,544	355,347
20	907,795	583,245	333,624	528,579	576,511	3,436,695	145	950	3,437,790
21	402,367	586,380	266,653	388,109	400,350	2,419,119	- -	- -	2,419,119
22	213,963	- -	177	8,783	142,445	404,700	21,725	122,278	548,703
23	250,699	165,472	107,020	137,716	202,031	977,100	- -	1,154	978,254
24	22,015	23,261	21,346	32,721	29,450	153,562	38	1,600	155,200
25	158,041	91,967	67,491	138,516	129,448	661,851	- -	7,208	669,059
26	118,299	50,602	38,688	45,834	56,749	283,446	180,712	7,312	471,470
27	2,955	4,843	41,487	9,826	105,788	435,858	251	12,684	448,793
28	2,485	- -	- -	- -	740	4,482	- -	227,079	231,561
29	74,192	87,330	37,588	146,856	173,496	683,269	- -	1,314,058	1,997,327
30	41,499	30,010	23,659	93,461	37,376	279,815	- -	26,874	306,689
31	—*15,706*	121,129	443	179,786	26,085	312,823	597	- -	313,420
32	719,599	486,156	365,036	587,220	643,699	4,220,707	†1,215	96,325	4,318,247
33	115,363	34,382	48,388	210,215	188,501	629,308	†1,611	- -	630,919
34	9,792	45,426	100,014	6,062	26,410	226,846	- -	- -	226,846
35	162,848	161,285	54,236	167,061	67,167	716,378	- -	- -	716,378
36	- -	- -	- -	3,071,164	2,683,756	13,109,553	772,773	3,210,162	17,092,488
37	27	21	42	21,867	655,809	3,359,144	- -	- -	3,359,144
38	6,254,492	3,711,698	2,247,764	7,301,868	8,427,784	45,878,524	1,090,289	8,021,620	54,990,433
39	9,307	8,802	10,127	15,039	14,481	911,328	- -	4,689,276	5,600,604
40	125,322	- -	196,368	- -	24,569	734,377	- -	- -	734,377
41	80,561	116,300	92,979	66,671	24,911	381,422	- -	128	381,550
42	- -	- -	- -	585	- -	585	- -	49,983	50,568
43	321,346	260,522	- -	- -	- -	1,407,824	- -	- -	1,407,824
44	536,530	385,624	299,474	82,295	63,961	3,435,536	- -	4,739,387	8,174,923
45	6,791,028	4,097,322	2,547,238	7,384,163	8,491,745	49,314,060	1,090,289	12,761,007	63,165,356

£. 13,851,296.

No. 3.—ABSTRACT ACCOUNT of the REVENUE and CHARGES in respect of INDIAN GUARANTEED RAILWAYS during the Year ended 31st March 1879.

COMPANY.	REVENUE.			CHARGES.						Excess Revenue.	Excess Charge.
	Traffic Receipts.	Deduct Working Expenses.	Net Traffic Receipts.	Guaranteed Interest. India.	Guaranteed Interest. England.	Guaranteed Interest. Total.	Payment to Company of Moiety of Surplus Profits.	Other Charges. (*See* Account, No. 50, page 139.)	Total.		
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Bombay, Baroda, and Central India Railway	728,170	439,054	289,116	201	400,314	400,515	6	3,894	404,415	- -	115,299
Eastern Bengal Railway	438,321	220,654	217,667	584	147,137	147,721	64,186	—2,700	209,207	8,460	—
East Indian Railway, Main Line	3,655,698	1,534,995	2,120,703	6,193	1,488,941	1,495,134	567,498	12,007	2,074,639	256,867	—
East Indian Railway, Jubbulpore Line	382,555	171,752	210,803								
Great Indian Peninsula Railway	2,953,267	1,701,219	1,252,048	5,704	1,117,242	1,122,946	205,965	10,589	1,339,500	- -	87,452
Madras Railway	654,143	505,153	148,990	- -	516,962	516,962	- -	5,974	522,936	- -	373,946
Oudh and Rohilkund Railway	552,706	323,255	229,451	1,308	271,670	272,978	- -	8,802	281,780	- -	52,329
Sindh, Punjab, and Delhi Railway	1,190,213	872,208	318,005	1,925	551,836	553,761	- -	10,127	563,888	- -	245,883
South Indian Railway	320,845	246,384	74,461	- -	195,174	195,174	- -	9,065	204,239	- -	129,778
TOTAL £.	10,875,918	6,014,674	4,861,244	15,915	4,689,276	4,705,191	837,655	57,758	5,600,604	Net Excess Charge, £. 739,360.	

No. 3A.—ABSTRACT ACCOUNT of the REVENUE and CHARGES in respect of the MADRAS IRRIGATION and CANAL COMPANY during the Year ended 31st March 1879.

Madras Irrigation and Canal Company	21,314	13,538	7,776	- -	49,983	49,983	- -	585	50,568	- -	42,792

No. 4.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on PRODUCTIVE PUBLIC WORKS for the Year ended 31st March 1879.

	EXPENDITURE DURING THE YEAR.								TOTAL EXPENDITURE UP TO 31st MARCH 1879.					
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	DEDUCT: Receipts on Capital Account.	DEDUCT: Stores and Advances paid for in previous Years, and charged to Works in current Year in excess of Payment on the same Account.	DEDUCT: Total.	Net Total.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Less Receipts on Capital Account.	Net Total.
IRRIGATION AND NAVIGATION WORKS.														
RAJPUTANA.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Bheer Reservoir*	–	–	–	–	–	–	–	–	12,445	2,971	630	249	32	16,263
Jalea Reservoir*	–	–	–	–	–	–	–	–	1,757	425	102	–	–	2,284
Bulad Reservoir*	–	–	–	–	–	–	–	–	114	28	14	–	5	151
TOTAL RAJPUTANA £.	–	–	–	–	–	–	–	–	14,316	3,424	746	249	37	18,698
BENGAL.														
Orissa Project	38,698	12,213	–1,841	6,968	298	–	298	55,740	1,246,715	349,514	163,875	42,345	5,337	1,797,112
Midnapore Series	15,514	9,297	12,037	–	234	8,797	9,031	27,817	476,489	174,854	51,672	6,759	2,238	707,536
Tidal Canal	–	–	–	–	–	–	–	–	117,892	44,455	5,759	–	91	168,015
Soane Project	118,032	38,382	24,932	–	2,486	7,977	10,463	170,883	1,500,831†	391,710	155,671	36,299	15,965	2,068,546
TOTAL BENGAL £.	172,244	59,892	35,128	6,968	3,018	16,774	19,792	254,440	3,341,927	960,533	376,977	85,403	23,631	4,741,209
NORTH WESTERN PROVINCES.														
Ganges Canal	52,343	14,701	949	–	133	–	133	67,860	498,909	124,746	15,282	–	219	638,718
Agra Canal	5,527	1,402	216	–	146	728	874	6,271	581,928	128,668	32,667	15,870	4,325	754,808
Eastern Jumna Canal*	–	–	–	–	–	–	–	–	7,614	1,404	105	–	–	9,123
Rohilkhund Canals*	–	–	–	–	–	–	–	–	7,100	1,323	139	–	–	8,562
Bundelkhund Irrigation Survey*	–	–	–	–	–	–	–	–	1,190	11,636	573	–	–	13,399
Eastern Ganges Canal*	–	–	–	–	–	–	–	–	7,928	18,015	785	–	582	26,146
Lower Ganges Canal	141,806	30,594	2,379	–	7,848	13,134	20,982	153,797	1,056,940	201,286	105,617	50,305	15,474	1,398,674
TOTAL NORTH WESTERN PROVINCES £.	199,676	46,697	3,544	–	8,127	13,862	21,989	227,928	2,161,609	487,078	155,168	66,175	20,600	2,849,430
Carried forward £.	371,920	106,589	38,672	6,968	11,145	30,636	41,781	482,368	5,517,852	1,451,035	532,891	151,827	44,268	7,609,337

* Works not admitted to the category of Productive Public Works.
† The outlay on Works has amounted to 1,501,121 *l.*, from which has been deducted 290 *l.*, being an excess credit on account "Expenditure in England."

B

No. 4.—ABSTRACT ACCOUNT of Capital Expenditure on Productive Public Works for the Year ended 31st March 1879—*continued.*

IRRIGATION AND NAVIGATION WORKS—*continued.*	EXPENDITURE DURING THE YEAR.								TOTAL EXPENDITURE UP TO 31ST MARCH 1879.					
					DEDUCT									
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Receipts on Capital Account.	Stores and Advances paid for in previous Years, and charged to Works in current Year in excess of Payments on the same Account.	Total.	Net Total.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Less Receipts on Capital Account.	Net Total.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Brought forward - - -	371,920	106,589	38,672	6,968	11,145	30,636	41,781	432,368	5,517,852	1,451,035	532,891	151,827	44,268	7,609,337
PUNJAB.														
Western Jumna Canal - - - - - - -	70,859	15,129	508	–	79	7,002	7,081	79,415	276,541	117,925	9,457	13,162	500	416,585
Baree Doab Canal - - - - - - -	12,561	3,140	—1,283	–	117	1,385	1,502	12,916	222,986	95,854	5,512	21,450	1,322	344,480
Sirhind Canal - - - - - - - -	161,289	43,181	21,500	–	1,345	11,397	12,742	213,228	1,033,991	374,549	308,809	81,938	10,229	1,789,058
Upper Sutlej Inundation Canals* - - -	- -	- -	–	–	–	- -	–	- -	3,173	392	- -	- -	–	3,565
Indus Inundation Canals* - - - - -	- -	- -	–	–	–	- -	–	- -	6,362	- -	- -	- -	6,362	–
Surveys:														
Lower Baree Doab Canal, Special Survey* -	- -	- -	–	–	–	- -	–	- -	1,121	20,040	216	- -	10	21,367
Swat River Canal - - - - - - -	33,919	5,603	2,165	4,622	30	- -	30	46,279	46,168	18,059	4,878	7,641	43	76,703
Derajat Canal, Special Survey* - - -	- -	- -	–	–	–	- -	–	- -	- -	1,677	- -	- -	–	1,677
	278,628	67,053	22,890	4,622	1,571	19,784	21,355	351,838	1,590,342	628,496	328,872	124,191	18,466	2,653,435
Less—Outlay from Contributions by Native States for Sirhind Canal - - -	64,010	17,143	6,915	–	566	4,619	5,185	82,883	409,109†	149,173	104,483	35,111	10,193	687,683
TOTAL PUNJAB - - - £.	214,618	49,910	15,975	4,622	1,005	15,165	16,170	268,955	1,181,233	479,323	224,389	89,080	8,273	1,965,752
MADRAS.														
Godavery Delta Works - - - - - -	8,764	9,848	926	–	–	- -	–	19,538	211,771	71,473	12,521	2,185	15	297,935
Kistna Delta Works - - - - - - -	1,397	1,570	145	8	–	- -	–	3,120	111,487	33,902	4,168	90	123	149,524
Pennair Delta Works - - - - - - -	- -	- -	–	–	–	- -	–	- -	42,262	11,501	249	387	–	54,399
Palandorai Weir across Vellore River in South Arcot District* - - - - - - - -	- -	- -	–	–	–	- -	–	- -	21,915	4,549	296	- -	80	26,680
Cauvery Delta Works - - - - - - -	- -	- -	–	–	–	- -	–	- -	34,020	7,309	170	- -	–	41,499
Weir across Tambrapoorney River, known as the Streeviguntum Weir Project - - - -	625	703	65	–	4	- -	4	1,389	96,808	20,967	239	- -	24	117,990
Project for Water Supply to the Town of Madras, and for Irrigating Lands in its vicinity* - -	- -	- -	–	–	5,000	- -	5,000	—5,000	27,562	16,423	790	- -	10,000	34,775
Chembrumbaukum Tank Project* - - -	- -	- -	–	–	–	- -	–	- -	17,854	3,329	98	- -	–	21,281

Surveys:															
Rooshkoolia or Delta Boundary Project	-	-	-	-	-	-	-	-	-	-	3,064	-	-	-	3,064
Survey of Projects in Delta of Godavery	-	-	-	-	-	-	-	-	-	-	501	-	-	-	501
Unamullunka Project	-	-	-	-	-	-	-	-	-	-	126	-	-	-	126
Irrigation and Drainage Scheme, Kistna	-	-	-	-	-	-	-	-	-	-	760	-	-	-	760
Project for Storage in Palandorai, South Arcot	-	-	-	-	-	-	-	-	-	-	103	-	-	-	103
Cauvery and Vennaur River Projects, Tanjore	-	-	-	-	-	-	-	-	-	-	370	-	-	-	370
Perryaur Project, Madura	-	-	-	-	-	-	-	-	-	426	4,268	-	-	-	4,694
Improvement of Irrigation from the Tambrapoorney River, Tinnivelly	-	-	-	-	-	-	-	-	-	-	29	-	-	-	29
TOTAL MADRAS	£.	10,786	12,121	1,136	8	5,004	-	-	5,004	19,047	564,105	178,674	18,531	2,662	10,242	753,730
BOMBAY.															
Dekkan.															
Ahmedabad Collectorate:															
Hathmatti Canal	-	-	-	-	-	-	-	-	-	446	36,425‡	8,168	610	-	-	128	45,075
Ahmednagar Collectorate:															
Lakh Canal	-	-	-	-	-	-	-	-	-	686	18,024	4,090	276	-	-	20	22,370
Palkhair Canal	-	-	-	-	-	-	-	-	-	1,547	14,320	4,832	188	-	-	14	19,326
Kaladgi Collectorate:															
Mullaprabha Project Survey*	-	-	-	-	-	-	-	-	-	-	63	567	-	-	-	-	630
Ghuttaprabha Project Survey*	-	-	-	-	-	-	-	-	-	-	120	1,083	1	-	-	-	1,204
Kandeish Collectorate:															
Panjhra Irrigation Works	-	-	-	-	98	20	-	-	-	-	118	25,628	7,734	149	-	-	2	33,509
Puna Collectorate:															
Moota Storage Lake and Canal	-	-	-	-	13,452	3,451	—279	-	-	2	-	2	16,622	453,987	62,615	7,104	-	-	943	522,763
Nira Project*	-	-	-	-	-	-	-	-	-	-	-	-	-	222	1,426	-	-	-	2	1,646
Satara Collectorate:																				
Kristna Canal	-	-	-	-	-	-	—1	-	-	-	-	-	—1	12,245	2,985	55	-	-	-	15,285
Sholapur Collectorate:																				
Ekrook Tank	-	-	-	-	-	-	843	796	12	-	-	-	-	-	1,651	96,349	20,406	921	-	-	104	117,572
Bhima and Sina Project Survey*	-	-	-	-	-	-	-	-	-	-	-	-	-	166	657	-	-	-	-	-	823
Surat Collectorate:																				
Tapti River Survey*	-	-	-	-	-	-	-	-	-	3	-	3	—3	155	3,102	2	-	-	4	3,255
Carried forward	-	-	-		16,217	5,057	—203	-	5	-	-	5	21,066	657,704	117,665	9,306	-	-	1,217	783,458
Carried forward	-	-	-	£.	597,324	168,620	55,783	11,598	17,154	45,801	62,955	770,370	7,263,190	2,109,032	775,811	243,569	62,783	10,328,819

* Works not admitted to the category of Productive Public Works. † Includes 6,362 *l.*, being contributional Expenditure for Indus Inundation Canals. ‡ Includes 1,168 *l.* outlay on repairs chargeable to Capital Account.

No. 4.—ABSTRACT ACCOUNT of Capital Expenditure on Productive Public Works for the Year ended 31st March 1879—*continued.*

	EXPENDITURE DURING THE YEAR.								TOTAL EXPENDITURE UP TO 31ST MARCH 1879.					
					DEDUCT									
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Receipts on Capital Account.	Stores and Advances paid for in previous Years, and charged to Works in current Year in excess of Payments on the same Account.	TOTAL.	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Less Receipts on Capital Account.	NET TOTAL.
IRRIGATION AND NAVIGATION WORKS—*continued.*	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Brought forward - - -	597,324	168,620	55,783	11,598	17,154	45,801	62,955	770,370	7,263,190	2,109,032	775,811	243,569	62,783	10,328,819
BOMBAY—*continued.*														
Brought forward - - -	16,217	5,057	—*203*	–	5	- -	5	21,066	657,704	117,665	9,306	- -	1,217	783,458
Sindh.														
Shikarpur Collectorate:														
Eastern Nara Works - - - - - -	- -	- -	–	–	–	- -	–	- -	19,178	5,119	41	- -	7	24,331
Bigari Canal - - - - - - -	2,682	536	–	–	–	- -	–	3,218	51,781	11,174	113	- -	2	63,066
Sukkur and Shahadadpore Canal * - - -	- -	- -	–	–	–	- -	–	- -	43,032	9,092	469	- -	–	52,593
TOTAL BOMBAY - - - £.	18,899	5,593	—*203*	–	5	- -	5	24,284	771,695	143,050	9,929	- -	1,226	923,448
GRAND TOTAL - - - £.	616,223	174,213	55,580	11,598	17,159	45,801	62,960	794,654	8,034,885	2,252,082	785,740	243,569	64,009	11,252,267
Add or Deduct—Outlay in England to be brought to account - - -	- -	- -	–	–	–	- -	–	- -	- -	- -	- -	- -	–	89
TOTAL OUTLAY AGAINST PRODUCTIVE IRRIGATION WORKS - - - - £.	- -	- -	–	–	–	- -	–	794,654	- -	- -	- -	- -	–	11,252,356
MISCELLANEOUS PUBLIC IMPROVEMENTS.														
Madras Harbour Works - - - - -	182,503	19,182	49,767	7,907	3	- -	3	259,356	182,503	19,182	49,767	7,907	3	259,356

MEMORANDUM of Distribution of PRODUCTIVE PUBLIC WORKS EXPENDITURE on IRRIGATION and NAVIGATION WORKS by PROVINCES.

	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.
INDIA - - - - - - - - -	244,985	227,928	268,955	19,039	24,284	785,191
ENGLAND - - - - - - - -	9,455	- - -	- - -	8	- - -	9,463
TOTAL - - - £.	254,440	227,928	268,955	19,047	24,284	794,654

* Not admitted to the category of Productive Public Works

No. 4.—Abstract Account of Capital Expenditure on Productive Public Works for the Year ended 31st March 1879—*continued.*

Names of Railways.	Expenditure during the Year.						Total Expenditure up to 31st March 1879.					Remarks.
	Construction.	Establishment.	Stock and Advances.	Deduct: Receipts on Capital Account.	Deduct: Stores and Advances Paid for in previous Years, and Charged to Works in Current Year, in Excess of Payments on the same Account.	Net Total.	Construction.	Establishment.	Stock and Advances.	Less Receipts on Capital Account.	Net Total.	
STATE RAILWAYS.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Calcutta and South Eastern	*—15,408*	19,675	10,562	760	- - - -	14,069	558,296	106,448	11,104	760	675,088	Of the Sums shown under Productive Public Works, the following Amounts have been debited to Ordinary, or Transferred without charge from other Departments :—
Nulhattee	2,267	–	4,701	–	- - - -	6,968	29,267	3,000	4,701	2,831	34,137	
Rajpootana	330,675	15,569	13,111	59	- - - -	359,296	2,780,228	199,141	148,947	2,503	3,125,813	
Holkar	*—2,822*	3,096	–	2	74,137	*—73,865*	1,075,721	132,534	1,666	4,088	1,205,833	
Wardah Coal	12,494	477	–	131	1,813	11,027	434,154	44,428	7,914	680	485,816	
Punjab Northern :												
Lahore to Jhelum	*—13,799*	14,709	–	421	118,447	*—117,958*						
Jhelum to Rawalpindee	164,885	26,922	200,300	276	- - - -	391,831	2,359,021	419,864	224,053	8,928	2,994,010	
Rawalpindee to Attock	3,184	–	–	2	185	2,997						
Indus Valley	624,627	72,045	124,824	1,409	- - - -	820,087	4,790,912	653,941	373,185	8,964	5,809,074	
Northern Bengal	408,230	31,383	–	407	53,026	386,180	1,630,252	217,874	106,175	4,367	1,949,934*	
Neemuch	122,418	28,536	75,614	313	- - - -	226,255	806,955	126,135	237,788	1,564	1,169,314	
Rangoon and Irrawaddy	126,752	14,433	–	9	19,801	121,375	1,073,264	101,606	37,917	624	1,212,163	
Sindia	123,003	13,392	104,939	70	- - - -	241,264	431,629	41,410	191,594	2,336	662,297	
Tirhoot	31,584	2,277	–	–	13,011	20,850	450,096	56,636	16,820	424	523,128†	
Hubli and Karwar‡	1,426	–	–	–	- - - -	1,426	56,857	- -	- -	–	56,857	
Western Rajpootana	*—1,495*	25,743	320,516	131	- - - -	344,633	184,684	39,445	358,586	179	582,536	
Nagpore and Chattisgurh	51,489	8,610	46,210	9	- - - -	106,300	71,578	8,610	46,371	169	126,390	
Dhond and Manmad	306,058	27,471	26,157	217	- - - -	359,469	813,020	53,123	42,257	289	908,111	
Patna and Gya	188,643	15,124	46,362	24	- - - -	250,105	189,823	15,128	47,057	25	251,983	
Cawnpore and Furrackabad	46,388	5,606	7,721	–	- - - -	59,715	46,388	5,606	7,721	–	59,715	
Storekeeper for State Railways	- -	–	61,641	–	- - - -	61,641	96	- -	110,816	–	110,912	
Expenditure in England for Stores Purchased and remaining Unappropriated	- -	–	–	–	228,366	*—228,366*	- - -	- -	367,459	–	367,459	
Total £.	2,510,599	325,068	1,042,658	4,240	508,786	3,365,299	17,782,241	2,224,929	2,342,131	38,731	22,310,570	
Deduct,—												
Amount included above charged to Ordinary Grant, or received in Transfer from other Departments						37,411					346,361	
Net Charge for State Railways — In India						2,644,482					15,790,933	
Net Charge for State Railways — In England						683,406					6,173,276	
Total £.						3,365,299					£. 22,310,570	

State Railways.	During 1878-79.	To End of 1878-79.
	£.	£.
Rajpootana	29,006	39,006
Wardah Coal	- -	3,328
Punjab Northern	2,997	21,243
Indus Valley	3,982	23,201
Northern Bengal	- -	2,886
Sindia	- -	17,091
Rangoon and Irrawaddy Valley	- -	3,355
Hubli and Karwar	1,426	1,660
Tirhoot	- -	61,651
Western Rajpootana	- -	50,730
Nagpore and Chattisgurh	- -	8,806
Dhond and Manmad	- -	5,117
Calcutta and South Eastern	- -	108,287
Total £.	37,411	346,361

Note.—This Account does not include the cost of the Railway Surveys charged entirely to Ordinary Grant.

* Exclusive of a sum of 33,168 *l.* charged to Civil Department on account of Famine Expenditure.
† Exclusive of 153,322 *l.* charged to Civil Department on account of Famine Expenditure.
‡ Not admitted to the category of Productive Public Works.

No. 4.—Abstract Account of Capital Expenditure on Productive Public Works for the Year ended 31st March 1879—*continued.*

SUMMARY of Capital Outlay on Productive Public Works by Years.

YEARS.	REVENUE.			CAPITAL EXPENDITURE.													DEFICIT.			SURPLUS.		
	Irrigation.	State Railways.	Total.	Irrigation and Navigation Works.			State Railways.			Miscellaneous Public Improvements.	Total.			Bombay Special Fund.	Grand Total.			Irrigation.	State Railways.	Total.	Irrigation.	State Railways.	Total.
				In India.	In England.	Total.	In India.	In England.	Total.	In India.	In India.	In England.	Total.	In India.	In India.	In England.	Total.						
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1867-68	–	–	–	219,255	–	219,255	594	–	594	–	219,849	–	219,849	382,613	602,462	–	602,462	–	—	—	–	–	–
1868-69	–	13,282	–	454,849	14,000	468,849	213,743	338,655	552,398	–	668,592	352,655	1,021,247	349,366	1,017,958	352,655	1,370,613	–	1,379	—	–	–	–
1869-70	–	8,080	–	914,952	1,092,409	2,007,361	111,657	79,213	190,870	–	1,026,609	1,171,622	2,198,231	401,383	1,427,992	1,171,622	2,599,614	–	790	—	–	–	–
1870-71	–	7,577	–	717,157	1,281	718,438	398,910	50,462	449,372	–	1,116,067	51,743	1,167,810	–	1,116,067	51,743	1,167,810	–	–	–	–	68	–
1871-72	–	3,766	–	983,030	824	983,854	497,767	146,853	644,620	–	1,480,797	147,677	1,628,474	–	1,480,797	147,677	1,628,474	–	4,063	—	–	–	–
1872-73	–	16,532	–	766,780	4,140	770,920	1,114,242	299,407	1,413,649	–	1,881,022	303,547	2,184,569	–	1,881,022	303,547	2,184,569	–	–	–	–	5,362	–
1873-74	–	39,914	–	1,142,437	56,245	1,198,682	1,400,205	954,420	2,354,625	–	2,542,642	1,010,665	3,553,307	–	2,542,642	1,010,665	3,553,307	–	6,474	—	–	–	–
1874-75	–	130,986	–	1,216,712	18,679	1,235,391	1,899,626	1,114,554	3,014,180	–	3,116,338	1,133,233	4,249,571	–	3,116,338	1,133,233	4,249,571	–	–	–	–	44,982	–
1875-76	–	289,512	–	1,101,176	4,269	1,105,445	2,421,545	743,639	3,165,184	–	3,522,721	747,908	4,270,629	–	3,522,721	747,908	4,270,629	–	–	–	–	96,027	–
1876-77	–	371,691	–	940,327	3,096	943,423	2,249,743	616,118	2,865,861	–	3,190,070	619,214	3,809,284	–	3,190,070	619,214	3,809,284	–	–	–	–	88,621	–
1877-78	–	548,528	–	805,810	274	806,084	2,838,419	1,146,549	3,984,968	–	3,644,229	1,146,823	4,791,052	–	3,644,229	1,146,823	4,791,052	–	–	–	–	127,774	–
1878-79	–	906,006	–	785,191	9,463	794,654	2,644,482	683,406	3,327,888	259,356	3,689,029	692,869	4,381,898	–	3,689,029	692,869	4,381,898	–	–	–	–	231,629	–
TOTAL £.	*	2,395,874	–	10,047,676	1,204,680	11,252,356	15,790,933	6,173,276	21,964,209	259,356	26,097,965	7,377,956	33,475,921	1,133,362	27,231,327	7,377,956	34,609,283	–	†12,706	–	–	†594,463	–

MEMORANDUM of Distribution of Productive Public Works Expenditure on State Railways by Provinces.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
India *	829,772	83,102	90,544	–	536,888	59,715	818,629	–	225,832	2,644,482
England	72,080	34,225	30,830	–	141,286	–	271,348	–	133,637	683,406
TOTAL £.	901,852	117,327	121,374	–	678,174	59,715	1,089,977	–	359,469	3,327,888

* The total revenue due to Productive Public Works Outlay is left blank, as the partition of the Revenue derived from Irrigation projects undertaken from Ordinary and Productive Funds cannot be given at present.
† Deficit and Surplus results are arrived at after deduction of Working Expenses from Traffic Receipts, and exclusive of interest charges.

No. 5.—COMPARATIVE STATEMENT of Principal Sources of Ordinary Revenue for the Year ended 31st March 1879.

	Land Revenue.	Forest.	Excise on Spirits, &c.	Assessed Taxes.	Provincial Rates.	Customs.	Salt.	Stamps.	Total.	Refunds and Assignments.	Net Amount.	Area.	Population.	Revenue for Square Mile.	Revenue for Unit of Population.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	*Sq. Miles.*	*No.*	£.	£.
British Burmah - - -	901,947	113,756	190,276	–	32,406	479,620	12,147	79,580	1,809,732	6,260	1,803,472	88,864	2,741,063	20·409	·658
India.															
India, General - - -	84,424	5,510	23,502	14	2,705	–	–	26,909	143,064	355,513	—*212,449**	—	—	—	–
Central Provinces - -	607,244	85,286	158,022	31,050	43,753	–	–	107,000	1,032,355	58,134	974,221	84,048	8,215,167	11·591	·119
Assam - - - -	378,618	16,178	183,812	–	3,837	–	–	59,420	641,865	16,030	625,835	41,798	4,132,019	14·973	·151
Bengal - - - -	3,767,082	41,603	702,822	201,940	727,077	–	–	1,078,469	6,518,993	264,498	6,254,495	189,034	62,724,840	33·087	·099
North Western Provinces and Oudh - - -	6,009,378	112,676	256,707	215,101	755,632	–	–	508,876	7,858,370	380,735	7,477,635	105,471	41,971,322	70·897	·178
Punjab - - - -	2,020,542	50,062	96,546	132,434	248,064	–	–	280,153	2,827,801	123,678	2,704,123	98,461	17,604,505	27·464	·154
Madras - - - -	4,965,548	60,679	587,926	79,955	611,899	–	–	530,135	6,836,142	482,702	6,353,440	138,318	31,281,177	45·933	·203
Bombay - - - -	3,722,737	118,189	419,736	240,426	213,462	–	–	439,998	5,154,548	1,078,501	4,076,047	124,457	16,228,774	32·75	·251
Total - - - £.	22,457,520	603,939	2,619,349	900,920	2,638,835	479,620	12,147	3,110,540	32,822,870	2,766,051	30,056,819	869,951	184,898,867	34·55	·162
Customs - - - -	- -	–	–	–	–	- -	–	–	1,846,941	61,064	1,785,877	–	—	–	–
Salt - - - - -	- -	–	–	–	–	- -	–	–	6,928,973	33,120	6,895,853	–	—	–	–
Total - - - £.									41,598,784	2,860,235	38,738,549	869,951	184,898,867	44·529	·209

No. 5 A.—DETAILED STATEMENT of Refunds and Assignments in Account No. 5.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Refunds, Account No. 33, page 80 - - - -	7,113	4,244	6,260†	1,950	39,419	25,808	9,768	25,596	34,548	154,706†
Allowances and Assignments under Treaties, Account No. 37, page 86 - - - - - - - -	348,400	53,890	- -	14,080	213,430	116,687	75,108	222,325	748,499	1,792,419
Ditto, paid in England - - - - - - -	- -	- -	- -	- -	- -	- -	34,065‡	- -	- -	34,065
Allowances to District and Village Officers, Account No. 6 B, page 17 - - - - - - -	- -	- -	- -	- -	11,649	238,240	4,737	234,781	295,454	784,861
Total - - - £.	355,513	58,134	6,260	16,030	264,498	380,735	123,678	482,702	1,078,501	2,766,051

* Excess Charge.

† Includes 4,175 *l.* on account of Refunds of Customs Duties, and 226 *l.* Refunds of Salt Duties in British Burmah.

‡ Amount paid to his Highness Maharajah Dhuleep Singh.

No. 6 A.—ABSTRACT ACCOUNT of LAND REVENUE for the Year ended 31st March 1879.

	Ordinary Land Revenue.	Sale of Proprietary Right of Government in Land.	Rent of resumed Police Service Lands and Service Commutations.	Sale of Waste Lands and Redemption of Land Revenue.	Capitation Tax, or House Tax levied in lieu thereof.	Revenue Record-room Receipts, Fisheries and other Receipts classed as Miscellaneous Land Revenue.	Receipts for the Improvement of Government Estates.	TOTAL.	Shown in Account No. 1, under	
									Revenue, Ordinary.	Revenue from Productive Public Works.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
India, General	79,242	-	-	1,497	-	3,685	-	84,424	84,424	—
Central Provinces	604,231	52	-	382	-	2,579	-	607,244	607,244	—
British Burmah	516,899	-	-	-	276,396	108,652	-	901,947	901,947	—
Assam	332,147	2,705	-	10,885	-	32,881	-	378,618	378,618	—
Bengal	3,705,970	3,155	7,422	3,824	1,776	30,206	14,729	3,767,082	3,767,082	—
North Western Provinces and Oudh	5,968,284	841	-	4,055	-	36,198	-	6,009,378	5,942,197	67,181
Punjab	1,943,011	-	18,843	168	-	58,520	-	2,020,542	1,991,867	28,675
Madras	4,842,421	-	-	6,466	-	100,160	16,501	4,965,548	4,965,548	—
Bombay	2,956,975	-	671,902	175	-	93,685	-	3,722,737	3,691,659	31,078
TOTAL LAND REVENUE RECEIPTS - - £.	20,949,180	6,753	698,167	27,452	278,172	466,566	31,230	22,457,520	22,330,586	126,934

No. 6 B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE, for the Year ended 31st March 1879.

	£.	£.	£.
INDIA, GENERAL.			
Salaries of Deputy, Assistant, and Extra Assistant Commissioners, &c.	5,726		
Office Establishment	5,239		
District Establishment	3,579		
Travelling Allowances and other Contingent Charges	2,341		
		16,885	
Revenue Survey Charges for all India, excepting Madras and Bombay:			
Controlling Staff	7,034		
Boundary Commissioner	209		
Professional Survey	78,116		
Coorg Survey	3,054		
		88,413	
Petty Construction and Repairs	- -	532	
			105,830
CENTRAL PROVINCES.			
Moiety of Salaries of Deputy, Assistant, and Extra Assistant Commissioners	26,967		
Office Establishment	9,709		
District Establishment	22,138		
Local Fund Establishment under Deputy Commissioners, &c.	10,089		
Travelling Allowances, Purchase and Carriage of Tents, &c.	1,569		
Service Postage	931		
Other Contingent Charges	2,333		
		73,736	
Land Settlement Charges	- -	28	
Rents, Rates, and Taxes	- -	108	
			73,872
BRITISH BURMAH.			
Moiety of Salaries of Deputy, Assistant, and Extra Assistant Commissioners	29,559		
Office Establishment	11,774		
District Establishment	5,760		
Commission on Land Revenue Collections	33,799		
Commission on Collections of Capitation Tax, &c.	25,935		
Charges on account of Fishery Collections	290		
Travelling Allowances	1,555		
Service Postage	154		
Other Contingent Charges	1,493		
		110,319	
Land Settlement Charges	- -	8,081	
Rents, Rates, and Taxes	- -	90	
Petty Construction and Repairs	- -	52	
			118,542
ASSAM.			
Moiety of Salaries of Deputy, Assistant, and Extra Assistant Commissioners	20,143		
Office and District Establishments	14,602		
Commission on Land Revenue Collections	29,678		
Service of Processes against Defaulters	4,081		
Management of Government Estates	116		
Travelling Allowances of Officers and Establishment	1,414		
Law Charges	906		
Service Postage	361		
Other Contingent Charges	1,910		
		73,211	
Revenue Survey:			
Contingent Charges	- -	204	
Land Settlement Charges	- -	14,017	
Moiety of Salaries of Sub-deputy Magistrates and Collectors, &c.	- -	571	
Rents, Rates, and Taxes	- -	323	
Petty Construction and Repairs	- -	126	
			88,452
	Carried forward - - - £.		386,696

No. 6 B.—ACCOUNT of Charges connected with the Collection of the Land Revenue, for the Year ended 31st March 1879—*continued.*

	£.	£.	£.
Brought forward - - -	- -	- -	386,696
BENGAL.			
Moiety of Salaries of Collectors, Deputy and Assistant Collectors, Uncovenanted Deputy Collectors, and Deputy, Assistant, and Extra Assistant Commissioners - - - - - - - - -	123,647		
Office Establishment - - - - - - - - -	47,381		
District Establishment - - - - - - - - -	14,146		
Temporary Establishment - - - - - - - -	1,538		
Malikana, or Allowance to Proprietors under Bengal Regulation 8 of 1793, and other Acts of Government - - - - - -	11,649		
Service of Processes against Defaulters - - - - - -	11,351		
Management of Government Estates - - - - - -	17,874		
Travelling Allowances of Officers and Establishment - - -	6,896		
Law Charges - - - - - - - - - - -	5,380		
Service Postage - - - - - - - - - -	2,906		
Other Contingent Charges - - - - - - - -	11,866		
		254,634	
Revenue Survey:			
Salaries of Officers and Establishment - - - - -	5,053		
Contingent Charges - - - - - - - -	1,893		
		6,946	
Land Settlement Charges - - - - - - - - -	- -	30,095	
Moiety of Salaries of Sub-deputy Magistrates and Collectors, &c. -	- -	10,639	
Charges on account of Land Revenue Collections - - - -	- -	341	
Land Registration Charges - - - - - - - - -	- -	4,278	
Rents, Rates, and Taxes - - - - - - - - -	- -	223	
Petty Construction and Repairs - - - - - - - -	- -	143	
			307,299
NORTH WESTERN PROVINCES AND OUDH.			
Moiety of Salaries of Collectors, Deputy and Assistant Collectors, &c.	57,573		
Moiety of Salaries of Deputy and Assistant Commissioners - -	27,862		
Salaries of Uncovenanted Deputy Collectors and Extra Assistant Commissioners - - - - - - - - - - -	33,344		
Deputation Allowance not caused by absence of Officers - -	124		
Office Establishment - - - - - - - - - -	62,175		
District Establishment - - - - - - - - - -	116,447		
Temporary Establishment - - - - - - - - -	76		
Provincial and Local Funds Establishment in Collectors' Offices -	4,457		
Travelling Allowances of Officers and Establishment - - -	5,874		
Law Charges - - - - - - - - - - -	845		
Service Postage - - - - - - - - - -	4,596		
Miscellaneous Contingent Charges - - - - - -	10,792		
Miscellaneous Contingent Charges, Provincial and Local Funds -	614		
Service of Processes against Defaulters - - - - - -	6,945		
Management of Government Estates - - - - -	18,366		
Commission on Land Revenue Collections - - - - -	114		
		350,204	
Land Settlement Charges:			
Salaries of Officers - - - - - - - - -	19,088		
Deputation Allowance not caused by absence of Officers - -	9		
Office Establishment - - - - - - - - -	7,830		
Field Establishment - - - - - - - - -	12,464		
Temporary Establishment engaged for the Season - - -	6,307		
Travelling Allowances of Officers and Establishment - -	2,155		
Service Postage - - - - - - - - - -	166		
Cadastral Survey Establishment and Charges - - -	9,876		
Miscellaneous Contingent Charges - - - - - -	22,089		
		79,984	
Charges for Estates under direct Management - - - -	- -	468	
Compensation Pay of Covenanted Civilians - - - - -	- -	3,874	
Allowances to District and Village Officers - - - - -	- -	31,725	
Allowances to District and Village Officers, Local Fund - -	- -	206,515	
Rents, Rates, and Taxes - - - - - - - - -	- -	795	
			673,565
	Carried forward - - - £.		1,367,560

No. 6 B.—ACCOUNT of Charges connected with the Collection of the Land Revenue, for the Year ended 31st March 1879—*continued.*

	£.	£.	£.
Brought forward - - -	- -	- -	1,367,560
PUNJAB.			
Moiety of Salaries of Deputy, Assistant, and Extra Assistant Commissioners - - - - - - - - - - -	58,462		
Salaries of Sub-Collectors - - - - - - - - -	29,392		
Deputation Allowance not caused by absence of Officers - -	236		
Office Establishment - - - - - - - - - -	27,441		
District Establishment - - - - - - - - - -	32,987		
Travelling Allowances of Officers and Establishment - - -	2,412		
Service Postage - - - - - - - - - - -	3,495		
Management of Grazing Lands - - - - - - - -	1,523		
Miscellaneous Contingent Charges - - - - - - -	5,492		
		161,440	
Land Settlement Charges:			
Salaries of Officers - - - - - - - - -	25,592		
Office Establishment - - - - - - - - -	39,522		
Travelling Allowances of Officers and Establishment - -	3,108		
Service Postage - - - - - - - - - -	1,087		
Tour Charges - - - - - - - - - -	1,137		
Advances to be repaid from *parcha* fees - - - - -	8,761		
Process Service Establishments - - - - - -	1,924		
Miscellaneous Contingent Charges - - - - - -	1,901		
		83,032	
Allowances to District and Village Officers - - - - - -	- -	4,737	
Revenue Record-Room Charges - - - - - - - -	- -	2,003	
Rents, Rates, and Taxes - - - - - - - - -	- -	812	
			252,024
MADRAS.			
Four-fifths of Salaries of Collectors, Deputy and Assistant Collectors, &c. - - - - - - - - - - -	95,980		
Moiety of Salary of the Neilgherry Hills Commissioner and his Assistant - - - - - - - - - - - -	1,592		
Moiety of Salaries paid to Officers of other Governments - -	35		
Office Establishment - - - - - - - - - -	56,948		
District Establishment - - - - - - - - - -	116,533		
Local Fund Establishments in Collectors' Offices - - - -	1,416		
Allowances to District and Village Officers - - - - -	234,781		
Travelling Allowances of Officers and Establishment - - -	18,522		
Medical Charges - - - - - - - - - - -	3,041		
Service of Processes against Defaulters - - - - - -	15,250		
Service Postage - - - - - - - - - - -	8,295		
Law Charges - - - - - - - - - - -	624		
Service Telegrams - - - - - - - - - -	2,010		
Charges for remittance of Treasure within the Districts - - -	2,360		
Miscellaneous Contingent Charges - - - - - - -	15,990		
		573,377	
Revenue Survey:			
Controlling Staff - - - - - - - - - -	8,117		
Professional Survey:	£.		
Salaries of Officers - - - - - - -	16,773		
Establishment - - - - - - -	28,727		
Travelling Allowances - - - - - -	3,282		
Contingent Charges - - - - - -	2,334		
		51,116	
Demarcation Survey:			
Salaries of Officers - - - - - - -	3,974		
Establishment - - - - - - -	3,770		
Contingent Charges - - - - - -	1,461		
		9,205	
			68,438
Carried forward - - - £.		641,815	1,619,584

No. 6 B.—ACCOUNT of Charges connected with the Collection of the Land Revenue, for the Year ended 31st March 1879—*continued.*

	£.	£.	£.
Brought forward - - -	- -	641,815	1,619,584
MADRAS—*continued.*			
Land Settlement Charges:			
Salaries of Officers - - - - - - - -	8,651		
Office Establishment - - - - - - - -	23,725		
Travelling and Tentage Allowances - - - - -	2,520		
Contingent Charges - - - - - - - -	5,252		
		40,148	
Inam Commissioner - - - - - - - - -	- -	392	
Rents, Rates, and Taxes - - - - - - - -	- -	1,239	
Petty Construction and Repairs - - - - - - -	- -	507	
			684,101
BOMBAY.			
Moiety of Salaries of Collectors, Assistant Collectors, &c. - -	50,286		
Salaries of Deputy Collectors - - - - - - -	9,806		
Salary of the Collector of Bombay - - - - - -	2,947		
Office Establishment - - - - - - - - -	55,240		
District Establishment - - - - - - - - -	114,718		
Travelling Allowances of Officers and Establishment - - -	23,777		
Service Postage - - - - - - - - - -	8,567		
Payments to Officers of other Presidencies - - - - -	1,972		
Miscellaneous Contingencies - - - - - - - -	17,469		
		284,782	
Revenue Survey:			
Controlling Staff - - - - - - - - -	3,113		
Professional Survey: £.			
Salaries of Officers - - - - - - 25,426			
Establishment - - - - - - - 22,793			
Travelling Allowances - - - - - - 6,362			
Service Postage - - - - - - - 841			
Cost of Survey Marks - - - - - - 1,122			
Contingent Charges - - - - - - 3,388			
	59,932		
		63,045	
Land Settlement Charges:			
Salaries of Officers - - - - - - - - -	7,146		
Establishment - - - - - - - - - -	6,522		
Travelling Allowances - - - - - - - - -	361		
Payments to Officers of other Presidencies - - - -	545		
Contingent Charges - - - - - - - - -	2,957		
		17,531	
Allowances to District and Village Officers:			
Fixed Cash Allowances - - - - - - - -	173,594		
Fluctuating Cash Allowances - - - - - - - -	17,656		
Revenue of Alienated Lands Assigned for Village Service -	104,136		
Commutations - - - - - - - - - -	68		
		295,454	
Revenue Record-Room Charges - - - - - - - -	- -	198	
			661,010
TOTAL, CHARGES IN INDIA - - - £.	- -	- -	2,964,695
CHARGES IN ENGLAND:			
Stores for India; for use in the Revenue Survey, &c.:			
For Bengal - - - - - - - - - -	172		
For Madras - - - - - - - - - -	236		
For Bombay - - - - - - - - - -	544		
		952	
Law Charges in connection with Appeals from India - - - - -		842	
			1,794
TOTAL, LAND REVENUE CHARGES - - - £.			2,966,489

No. 7.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES, for the Year ended 31st March 1879.

	£.	£.	£.
INDIA, GENERAL.			
Tribute from Oodeypoor	19,198		
„ Doongurpoor	1,369		
„ Jodhpoor	9,800		
„ Jeypoor	40,000		
„ Kotah	18,472		
„ Boondee	15,000		
„ Jhallawar	8,000		
„ Amjeerah	3,440		
„ Kilcheepoor	1,719		
„ Rutlam	7,157		
„ Sillana	3,286		
„ Sirohee	688		
„ Punnah	996		
„ Chirkhari	858		
„ Ajehgurh	1,169		
„ Behat	140		
„ Paldeo	24		
Nizam's Government on account of Mahratta Chouth	10,811		
Contribution of Bhopal towards cost of Bhopal Levy	18,182		
Contributions towards cost of United Malwa Contingent:			
From Dewas £. 2,477			
„ Jowrah 15,903			
	18,380		
		178,689	
Contribution of Oodeypoor towards cost of Mhairwara Battalion	74		
Contribution of Jodhpoor towards cost of Erinpura Irregular Force	23,000		
Contribution of Kotah towards cost of Deolee Irregular Force	20,000		
Contributions towards cost of Malwa Bheel Corps:			
From Dhar £. 1,966			
„ Jabooah 147			
„ Burwanee 393			
	2,506		
		45,580	
Contribution from Alirajpoor	147		
„ „ Amjeerah	1,966		
„ „ Mallani State	220		
		2,333	
Fees on Successions:			
Baronda State (Nowgong)	500		
Chutterpore State (Nowgong)	495		
Khassi State (Nowgong)	10		
		1,005	
			227,607
CENTRAL PROVINCES.			
Tributes from various Petty States			12,439
PUNJAB.			
Tribute from Sokeith		1,100	
„ Mundee		10,000	
„ Kupoorthulla		13,100	
„ Chumba		500	
„ Various Petty States		3,513	
Fees on Successions:			
Rajah of Bhagal	200		
Ranah of Juhal	100		
		300	
			28,513
MADRAS.			
Tribute from Travancore		78,311	
Contribution from Mysore for the maintenance within Mysore Territory of a Subsidiary British Force		245,000	
Contribution from Travancore		1,332	
Contribution from Cochin for the maintenance of a Battalion of Native Infantry		20,000	
			344,643
BOMBAY.			
Tribute from Kattywar	55,180		
„ Joonaghur	2,076		
„ Ballasinore	1,108		
„ Durumpoor	900		
„ Loonawara	1,047		
„ Various Petty States	401		
Subsidy from the Kutch Government	18,695		
Contribution from Jagirdars for Southern Mahratta Horse	10,992		
		90,399	
Fees on Successions:			
Widiaya Shunker Bharathi Swami Suwansthan Shunkeshwar of Mowje Hutnoor		59	
			90,458
TOTAL, TRIBUTES, &c.			£. 703,660

No. 8.—ACCOUNT of FOREST REVENUE and of EXPENDITURE for FOREST MANAGEMENT and COLLECTION of FOREST REVENUE, for the Year ended 31st March 1879.

REVENUE.	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Revenue from Timber and other Produce removed from the Forests by Government Agency:	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Timber	470	12,080	69,821	1,008	11,580	67,089	20,194	12,077	40,152	234,471
Firewood and Charcoal	195	363	24	- -	4,963	8,303	887	4,037	25,508	44,280
Bamboos	76	304	8	- -	1	80	610	264	137	1,480
Sandal Wood	1,434	- -	- -	- -	- -	- -	- -	1,365	1,217	4,016
Grass and other Minor Produce	6	148	- -	176	- -	53	1	467	6,294	7,145
Revenue from Timber and other Produce removed from the Forests by Consumers or Purchasers:										
Timber	342	7,039	7,972	13,993	8,861	17,605	1,057	7,782	9,859	74,510
Firewood and Charcoal	55	12,151	168	133	8,690	3,052	6,447	4,720	9,643	45,059
Bamboos	24	5,005	40	62	1,839	4,369	117	2,125	4,016	17,597
Grazing and Fodder Grass	22	31,722	- -	1	656	6,358	17,801	189	8,615	65,364
Other Minor Produce	1,933	14,062*	1,816	553	4,410	4,889	395	3,038	2,880	33,976
Confiscated Drift and Waif Wood	80	468	6,870	78	169	370	1,437	269	1,160	10,901
Revenue from Forests not managed by Government:										
Duty on Foreign Timber and other Forest Produce	- -	- -	22,627	58	- -	- -	- -	- -	1,262	23,947
Revenue from shared and private Forests	- -	6	- -	77	- -	- -	102	- -	1,895	2,080
Miscellaneous:										
Fines and Forfeitures	63	53	165	- -	43	150	196	5	66	741
Refunds	9	43	84	2	76	92	188	1,657	347	2,498
Other Sources	801	1,842	4,161	37	315	266	630	375	5,138	13,565
Receipts from Departmental and License Jungles, &c., Local	- -	- -	- -	- -	- -	- -	- -	22,309	- -	22,309
TOTAL RECEIPTS IN INDIA £.	5,510	85,286	113,756	16,178	41,603	112,676	50,062	60,679	118,189	603,939
RECEIPTS IN ENGLAND:										
Amount received from the Admiralty for Teak Timber forwarded from India	- -	- -	- -	- -	- -	- -	- -	- -	335	
Receipts from Students for the Indian Forestry Department	- -	- -	- -	- -	- -	- -	- -	- -	1,159	
										1,494
									TOTAL FOREST REVENUE £.	605,433
EXPENDITURE.										
A.—CONSERVANCY AND WORKS.										
Timber and other Produce removed from the Forests by the Government Agency	682	7,452	35,930	1,298	8,358	40,886	12,528	6,378	35,826	149,338
Timber and other Produce removed from the Forests by Consumers or Purchasers	1	11,228	619	61	1,272	2,401	143	699	1,291	17,715
Confiscated Drift and Waif Wood	- -	- -	4,142	2	47	41	14	22	31	4,299
Revenue from Forests not managed by Government	- -	- -	- -	- -	- -	- -	- -	- -	429	429
Rent of leased Forests and Payments to Shareholders in Forests managed by Government	- -	121	- -	5	- -	1,035	3,465	565	2,055	7,246
Live Stock, Stores, Tools, and Plant	450	1,973	4,069	1,661	1,164	2,130	554	1,120	424	13,545

Communications and Buildings	173	543	1,363	694	836	6,364	2,013	309	3,010	15,305
Demarcation, improvement, and extension of Forests	1,810	1,906	3,664	2,598	8,688	3,798	6,602	3,216	15,359	47,641
Miscellaneous	10	311	193	98	701	310	526	131	5,286	7,566
Formation of Jungles, Plantations, &c., Local	- -	- -	- -	- -	- -	- -	- -	5,662	- -	5,662
TOTAL, CONSERVANCY AND WORKS £.	3,126	23,534	49,980	6,417	21,066	56,965	25,845	18,102	63,711	268,746
B.—ESTABLISHMENTS.										
I.—Salaries.										
Pay of Conservators	- -	1,733	2,880	- -	1,413	3,026	1,843	1,540	3,960	16,395
Pay of Superior Officers	2,647	7,074	7,445	2,847	- -	8,529	9,401	7,186	10,229	55,358
Subordinate Forest and Depôt Establishments	2,996	3,548	3,631	1,612	5,070	5,164	8,003	5,791	10,482	46,297
Office Establishments	358	929	3,857	686	3,558	2,382	2,060	2,782	3,241	19,848
Deputation and Special Allowances	180	- -	40	- -	1,129	593	50	144	7	2,143
Payments to Officers of other Presidencies	- -	- -	- -	- -	- -	- -	- -	- -	69	69
	6,176	13,284	17,853	5,145	11,170	19,694	21,357	17,443	27,988	140,110
II.—Travelling Allowances.										
Conservators	43	154	576	- -	83	486	88	299	720	2,449
Superior Officers	634	1,195	2,213	693	816	1,843	2,431	2,363	3,576	15,764
Subordinate Forest and Depôt Establishments	508	4	28	4	87	198	775	770	1,325	3,699
Office Establishment	40	78	93	2	58	399	371	155	1,034	2,230
	1,225	1,431	2,910	699	1,044	2,926	3,665	3,587	6,655	24,142
III.—Contingencies.										
Stationery	20	33	40	2	3	77	116	5	332	628
Carriage of Tents and Records	138	433	26	18	42	346	288	90	281	1,662
Rents, Rates, and Taxes	121	169	163	101	206	126	304	150	258	1,598
Pay of Police Guards	- -	- -	- -	- -	2	101	16	- -	1	120
Official Postage	62	135	65	66	60	143	218	175	441	1,365
Sundries	164	284	705	120	249	377	496	290	318	3,003
	505	1,054	999	307	562	1,170	1,438	710	1,631	8,376
Jungle Conservancy Establishments, Local	- -	- -	- -	- -	- -	- -	- -	9,732	- -	9,732
TOTAL, ESTABLISHMENTS £.	7,906	15,769	21,762	6,151	12,776	23,790	26,460	31,472	36,274	182,360
TOTAL, EXPENDITURE IN INDIA £.	11,032	39,303	71,742	12,568	33,842	80,755	52,305	49,574	99,985	451,106

EXPENDITURE IN ENGLAND.—Allowances to successful Candidates for the Indian Forestry Department, Advances of Pay and Passage to India on Appointment, Fees to Professors for Instruction, Expenses of Officers of the Department visiting Forests, &c. - - - £. 3,661
Freight from India of Teak Timber forwarded to England for sale to the Admiralty - - - - - - - - - - - - 150
3,811

Stores for India: Forest Seeds, &c., for Bengal - 10
Madras - 5
Bombay - 2
17

3,828

TOTAL, FOREST EXPENDITURE - - - £. 454,934*

* Includes Commutation Fees, 6,469 *l.*

No. 9.—ACCOUNT of Excise Revenue on Spirits and Drugs, and of Charges for Collection, for the Year ended 31st March 1879.

REVENUE.	India, General	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
License and Distillery Fees and Duties for the Sale of Liquors and Drugs, viz.:—	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
License Fees and Farmers' Rents	5,055	51,418	47,167	9,948	352,699	62,018	27,368	432,653	247,583	1,235,909
Distillery Fees	- -	21,920	2,936	100	4,171	187	4	12,233	39,660	81,220
Still-head Duty	15,861	28,297	21,914	8	121,693	102,755	22,742	141,833	92,200	547,303
Duties levied on Drugs	383	28,762	40,876	25,196	89,902	51,874	18,515	7	12,865	268,380
Total	21,299	130,406	112,893	35,252	568,465	216,834	68,629	586,726	392,308	2,132,812
Duty on Opium Consumed in India	795	27,384	77,081	148,520	133,465	39,685	24,092	- -	15,933	466,955
Acreage on Land Cultivated with the Poppy	- -	24	- -	- -	- -	- -	3,605	- -	- -	3,629
Fines, Confiscations, and Miscellaneous	1,408	208	302	40	892	188	220	1,200 *	11,495	15,953
Total, Excise Revenue £.	23,502	158,022	190,276	183,812	702,822	256,707	96,546	587,926	419,736	2,619,349
CHARGES.										
Salaries and Establishments	483	4,071	1,004	868	25,549	5,327	5,642	2,236	4,806	50,586
Contingent Expenses	23	845	438	209	1,791	1,261	342	18,509*	5,403	28,821
Loss on Sale of Opium	- -	1,041	- -	- -	- -	4,524	- -	- -	1,104	6,669
Rents, Rates, and Taxes	- -	55	- -	- -	82	42	- -	- -	32	211
Petty Construction and Repairs	23	597	- -	65	859	8	- -	- -	- -	1,552
Total, Excise Charges £.	529	7,209	1,442	1,142	28,281	11,162	5,984	20,745	11,345	87,839

* Includes 17,861 *l.* for purchase of Spirits.

No. 10.—ACCOUNT of ASSESSED TAXES, and of CHARGES for COLLECTION, for the Year ended 31st March 1879.

	COLLECTIONS UNDER ASSESSED TAXES.				Refunds.	Net Receipts.	Charges connected with the Collection of Assessed Taxes—License Tax.
	Income Tax Arrear Collections.	License Tax Collections.	Contributions from License Tax for Famine Insurance.	TOTAL.			
	£.	£.	£.	£.	£.	£.	£.
India, General - - -	14	- -	- -	14	3	11	—
Central Provinces - -	- -	12,702	18,348	31,050	243	30,807	73
Bengal - - - - -	35	29,795	172,110	201,940	1,859	200,081	27,934
North Western Provinces and Oudh.	- -	130,101	85,000	215,101	12,073	203,028	745
Punjab - - - - -	- -	60,298	72,136	132,434	2,320	130,114	411
Madras - - - - -	30	- -	79,925	79,955	1	79,954	3,029
Bombay - - - - -	31	80,395	160,000	240,426	9,492	230,934	5,425
TOTAL, ASSESSED TAXES - - £.	110	313,291	587,519	900,920	25,991	874,929	37,617

No. 11.—ACCOUNT of PROVINCIAL RATES, and of CHARGES for COLLECTION, for the Year ended 31st March 1879.

	COLLECTIONS UNDER PROVINCIAL RATES.			Refunds.	Net Receipts.	Charges for the Collection of Provincial Rates.
	Collection of Rates and Cesses on Lands.	Contribution from Local Rate for Famine Insurance.	TOTAL.			
	£.	£.	£.	£.	£.	£.
India, General - - -	2,705	- -	2,705	- -	2,705	—
Central Provinces - -	37,101	6,652	43,753	1,277	42,476	—
British Burmah - - -	32,406	- -	32,406	- -	32,406	1,710
Assam - - - - -	3,837	- -	3,837	- -	3,837	—
Bengal - - - - -	727,077	- -	727,077	18,248	708,829	38,733
North Western Provinces and Oudh.	755,632	- -	755,632	1,502	754,130	690
Punjab - - - - -	200,200	47,864	248,064	82	247,982	15,311
Madras - - - - -	611,899	- -	611,899	3,315	608,584	3,239
Bombay - - - - -	213,462	- -	213,462	5,473	207,989	4,748
TOTAL PROVINCIAL RATES - - £.	2,584,319	54,516	2,638,835	29,897	2,608,938	64,431

No. 12 A.—ACCOUNT of CUSTOMS REVENUE, for the Year ended 31st March 1879.

ARTICLES usually contributing not less than 1,000 *l.* Annually.	SEA CUSTOMS.														
	GROSS RECEIPTS.					REFUNDS AND DRAWBACKS.					NET PRODUCE.				
	Bengal.	Madras.	Bombay.	British Burmah.	Total Gross Receipts.	Bengal.	Madras.	Bombay.	British Burmah.	Total Refunds and Drawbacks.	Bengal.	Madras.	Bombay.	British Burmah.	Total Net Produce.
IMPORTS.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Apparel	8,813	6,904	8,263	1,376	25,356	20	23	35	–	78	8,793	6,881	8,228	1,376	25,278
Arms, Ammunition, Military Stores	2,229	749	2,420	255	5,653	22	24	52	9	107	2,207	725	2,368	246	5,546
Building and Engineering Materials	1	4	12	–	17	–	–	2	–	2	1	4	10	–	15
Cabinet Ware	4	–	12	–	16	4	–	–	–	4	–	–	12	–	12
Candles of all kinds	–	–	–	–	–	–	–	14	–	14	–	–	*—14*	–	*—14*
Carriages and Conveyances, other than Railway	–	–	1	–	1	–	–	1	–	1	–	–	–	–	–
Clocks and Watches	981	269	1,081	7	2,338	7	–	17	–	24	974	269	1,064	7	2,314
Canes	–	–	18	2	20	–	–	19	210	229	–	–	*—1*	*—208*	*—209*
Corals, unwrought	3,209	753	78	–	4,040	10	–	–	–	10	3,199	753	78	–.	4,030
Chemical Products	23	1	136	–	160	23	–	49	–	72	–	1	87	–	88
Cotton Goods:															
Twist and Thread	37,607	21,473	22,999	8,185	90,264	26	408	1,416	7	1,857	37,581	21,065	21,583	8,178	88,407
Piece Goods	413,950	39,925	210,596	17,310	681,781	875	1,935	19,181	12	22,003	413,075	37,990	191,415	17,298	659,778
Drugs and Medicines	5,323	1,124	6,599	348	13,394	25	–	732	–	757	5,298	1,124	5,867	348	12,637
Dyeing and Colouring Materials	517	247	3,859	16	4,639	5	2	185	–	192	512	245	3,674	16	4,447
Earthen and Porcelain Ware	1,501	432	1,656	2,507	6,096	–	2	41	1	44	1,501	430	1,615	2,506	6,052
Fireworks	201	494	1,457	310	2,462	–	–	10	–	10	201	494	1,447	310	2,452
Flax, Piece Goods	2	149	4	2	157	2	–	–	2	4	–	149	4	–	153
Fruits and Vegetables	61	–	9	9	79	2	–	3	2	7	59	–	6	7	72
Glass, and Manufactures of	6,538	680	8,290	678	16,186	19	2	235	–	256	6,519	678	8,055	678	15,930
Gums	1,078	380	2,623	13	4,094	–	2	913	–	915	1,078	378	1,710	13	3,179
Hardware and Cutlery	9,436	2,064	8,154	1,540	21,194	18	4	73	3	98	9,418	2,060	8,081	1,537	21,096
Hides and Skins	–	–	–	–	–	–	–	11	–	11	–	–	*—11*	–	*—11*
Ivory, and Manufactures of	8	3	6,160	–	6,171	–	–	2,767	–	2,767	8	3	3,393	–	3,404
Jewellery, including Plate	775	269	599	1	1,644	3	30	23	–	56	772	239	576	1	1,588
Leather, and Manufactures of	–	–	5	–	5	–	–	3	–	3	–	–	2	–	2

Liquors:															
Ale, Beer, and Porter	3,165	1,217	1,459	956	6,797	1	–	–	–	1	3,164	1,217	1,459	956	6,796
Spirits	101,870	38,644	83,894	63,802	288,210	326	70	179	56	631	101,544	38,574	83,715	63,746	287,579
Wines and Liqueurs	30,416	14,212	20,073	4,912	69,613	238	55	157	10	460	30,178	14,157	19,916	4,902	69,153
Lucifer Matches	1,005	308	1,563	1,356	4,232	7	–	47	–	54	998	308	1,516	1,356	4,178
Metals:															
Copper	25,066	3,673	27,391	493	56,623	22	42	1,072	–	1,136	25,044	3,631	26,319	493	55,487
Iron	4,426	987	8,230	783	14,426	11	–	284	2	297	4,415	987	7,946	781	14,129
All other sorts unenumerated	37,729	2,550	7,764	1,300	49,343	78	16	464	4	562	37,651	2,534	7,300	1,296	48,781
Music, and Instruments of	771	252	513	5	1,541	5	13	35	11	64	766	239	478	—6	1,477
Oils	10	66	330	1	407	10	2	24	5	41	–	64	306	—4	366
Paints, Colours, and Painters' Materials	6,206	608	3,285	371	10,470	5	–	18	–	23	6,201	608	3,267	371	10,447
Perfumery	987	195	1,142	27	2,351	22	–	68	–	90	965	195	1,074	27	2,261
Provisions and Oilman's Stores	8,385	2,716	13,614	3,768	28,483	38	38	397	16	489	8,347	2,678	13,217	3,752	27,994
Railway Materials	–	941	–	–	941	–	5	–	–	5	–	936	–	–	936
Seeds	–	–	327	–	327	–	–	–	–	–	–	–	327	–	327
Shells	234	235	1,232	–	1,701	17	–	652	–	669	217	235	580	–	1,032
Silk Piece Goods	4,675	205	16,087	16,504	37,471	12	–	65	8	85	4,663	205	16,022	16,496	37,386
Silk, Raw	1,051	1	23,018	1,922	25,992	–	–	1,036	–	1,036	1,051	1	21,982	1,922	24,956
Soap of all kinds	1	1	1	–	3	1	–	20	–	21	–	1	—19	–	—18
Spices	10,890	3,418	5,048	1,314	21,670	73	12	1,542	3	1,630	10,817	3,406	4,406	1,311	19,940
Stationery, other than Paper	1,901	600	1,325	13	3,839	5	1	1	–	7	1,896	599	1,324	13	3,832
Sugar and other Saccharine Matter	290	270	60,050	2,415	63,025	–	9	5,067	–	5,076	290	261	54,983	2,415	57,949
Tea	1,714	92	5,404	696	7,906	8	–	1,084	–	1,092	1,706	92	4,320	696	6,814
Tobacco, and Articles used in the Consumption of	1,964	360	1,487	266	4,077	13	–	22	–	35	1,951	360	1,465	266	4,042
Toys, Games, including Playing Cards	1,225	327	1,240	240	3,032	11	–	–	–	11	1,214	327	1,240	240	3,021
Umbrellas	7,761	146	2,766	1,237	11,910	–	–	44	–	44	7,761	146	2,722	1,237	11,866
Wool, manufactures of	22,405	1,135	12,519	6,123	42,182	141	1	107	–	249	22,264	1,134	12,412	6,123	41,933
Articles yielding, severally, less than 1,000 *l.* annually	1,808	737	8,888	1,027	12,460	1,816	230	156	85	2,287	—8	507	8,732	942	10,173
TOTAL IMPORTS £.	768,212	149,816	594,581	142,090	1,654,699	*3,921	†2,926	‡38,323	§446	45,616	764,291	146,890	556,258	141,644	1,609,083
EXPORTS.															
Grain and Pulse:															
Paddy	662	5,496	3,872	10,811	20,841	159	26	–	17	202	503	5,470	3,872	10,794	20,639
Rice	174,686	34,998	23,043	324,475	557,202	9,987	291	195	3,712	14,185	164,699	34,707	22,848	320,763	543,017
Carried forward £.	175,348	40,494	26,915	335,286	578,043	10,146	317	195	3,729	14,387	165,202	40,177	26,720	331,557	563,656

* Includes 1,487 *l.* Refunds of Miscellaneous Receipts.

† Includes 64 *l.* Refunds of Miscellaneous Receipts.

‡ Includes 32 *l.* Refunds of Miscellaneous Receipts.

§ Includes 94 *l.* Refunds of Miscellaneous Receipts.

No. 12 A.—ACCOUNT of Customs Revenue, for the Year ended 31st March 1879—*continued.*

ARTICLES usually contributing not less than 1,000 *l.* Annually.	SEA CUSTOMS—*continued.*														
	GROSS RECEIPTS.					REFUNDS AND DRAWBACKS.					NET PRODUCE.				
	Bengal.	Madras.	Bombay.	British Burmah.	Total Gross Receipts.	Bengal.	Madras.	Bombay.	British Burmah.	Total Refunds and Drawbacks.	Bengal.	Madras.	Bombay.	British Burmah.	Total Net Produce.
EXPORTS—*continued.*	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Brought forward - - -	175,348	40,494	26,915	335,286	578,043	10,146	317	195	3,729	14,387	165,202	40,177	26,720	331,557	563,656
Indigo - - - - - - - -	31,155	11,313	1,753	–	44,221	624	72	–	–	696	30,531	11,241	1,753	–	43,525
Lac, Stick - - - - - - -	12,481	–	18	–	12,499	400	–	–	–	400	12,081	–	18	–	12,099
Articles yielding, severally, less than 1,000*l.* annually - - - - -	–	–	241	–	241	–	–	–	–	–	–	–	241	–	241
TOTAL, EXPORTS - - - £.	218,984	51,807	28,927	335,286	635,004	11,170	389	195	3,729	15,483	207,814	51,418	28,732	331,557	619,521
TOTAL, SEA CUSTOMS - - £.	987,196	201,623	623,508	477,376	2,289,703	15,091	3,315	38,518	4,175	61,099	972,105	198,308	584,990	473,201	2,228,604

COMBINED STATEMENT of SEA and LAND CUSTOMS (Gross Receipts).

	Sea Customs (Gross Receipts).	LAND CUSTOMS.*			Miscellaneous Receipts, Wharf Rent, Fees, &c.	Total Customs Revenue.
		Export Duty.	Land Customs, Miscellaneous Receipts.	TOTAL.		
	£.	£.	£.	£.	£.	£.
India, General - - - - - - - - - - - -	- - -	420	2,766	3,186	188	3,374
British Burmah - - - - - - - - - - - -	477,376	- - -	- - -	- - -	2,244	479,620
Bengal - - - - - - - - - - - -	987,196	- - -	- - -	- - -	8,983	996,179
Madras - - - - - - - - - - - -	201,623	- - -	- - -	- - -	5,009	206,632
Bombay - - - - - - - - - - - -	623,508	- - -	- - -	- - -	17,248	640,756
TOTAL - - - £.	2,289,703	420	2,766	3,186	33,672	2,326,561

* The Refunds and Net Receipts under Land Customs are as follows:

	Refunds.	Net Receipts.
	£.	£.
India, General - - - - - - - - - - - - - - -	3,952	—578
Punjab - - - - - - - - - - - - - - -	188 †	—188
TOTAL - - - £.	4,140	—766

† These are refunds of Revenue collected in previous years which were credited in the Accounts of Punjab. Since 1877-78 the entire realisations of that Province, and of North Western Provinces and Oudh and Central Provinces, are credited in the Accounts of India, General.

No. 12 B.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE for the Year ended 31st March 1879.

		£.	£.
INDIA—GENERAL.			
	Office Establishment	–	5
BRITISH BURMAH.			
RANGOON	Collector of Customs	1,605	
	Appraising Establishment	1,421	
	Preventive Establishment	8,097	
	Office and other Establishments	2,893	
	Contingencies	790	
			14,806
BASSEIN	Collector	458	
	Appraising Establishment	120	
	Establishment	271	
	Preventive Establishment	473	
	Contingencies	14	
			1,336
THAYETMYO	Establishment	493	
	Contingencies	4	
			497
MOULMEIN	Collector	900	
	Appraising Establishment	204	
	Establishment	1,094	
	Preventive Establishment	1,608	
	Contingencies	144	
			3,950
MERGUI	Establishment	120	
	Preventive Establishment	62	
	Contingencies	2	
			184
TAVOY	Establishment	101	
	Preventive Establishment	117	
	Contingencies	6	
			224
TOUNGHOO	Establishment	–	60
AKYAB	Collector	478	
	Appraising Establishment	323	
	Establishment	820	
	Preventive Establishment	932	
	Contingencies	127	
			2,680
KYOUK PHYOO	Establishment	96	
	Contingencies	7	
			103
	TOTAL, BRITISH BURMAH		23,840
BENGAL.			
CALCUTTA	Salaries of Collector, and Deputy and Assistant Collectors	5,373	
	Appraising Establishment	8,094	
	Clerks, Servants, &c.	9,426	
	Preventive Establishment	36,720	
	Wharf Establishment	4,397	
	Contingencies	1,721	
			65,731
CHITTAGONG	Salaries of Collector and Deputy Collector	793	
	Office and other Establishments	514	
	Preventive Establishment	850	
	Wharf Establishment	59	
	Contingencies	54	
			2,270
BALASORE	Office and other Establishments	290	
	Preventive Establishment	496	
	Contingencies	71	
			857
CUTTACK	Salary of Collector and Deputy Collector	295	
	Establishment	314	
	Preventive Establishment	84	
	Contingencies	16	
			709
POOREE	Fixed and Contingent Charges	–	150
	Establishment for Licensing and Surveying Cargo Boats		200
	TOTAL, BENGAL		69,917

		£.	£.
MADRAS.			
AT THE PRESIDENCY.	Collector of Sea Customs	2,688	
	Deputy Collector	840	
	Appraisers	1,420	
	Establishment	3,752	
	Contingencies	796	
			9,496
GANJAM	Establishment	851	
	Contingencies	162	
			1,013
VIZAGAPATAM	Establishment	643	
	Contingencies	114	
			757
GODAVERY	Establishment	788	
	Contingencies	110	
			898
KISTNA	Establishment	271	
	Contingencies	115	
			386
NELLORE	Establishment	328	
	Contingencies	63	
			391
SOUTH ARCOT	Establishment	1,873	
	Contingencies	145	
			2,018
TANJORE	Establishment	1,164	
	Contingencies	120	
			1,284
MADURA	Establishment	417	
	Contingencies	112	
			529
TINNEVELLY	Establishment	373	
	Contingencies	101	
			474
SOUTH CANARA	Establishment	1,624	
	Contingencies	324	
			1,948
MALABAR	Establishment	2,823	
	Contingencies	590	
			3,413
	Rents, Rates, and Taxes		89
	Petty Construction and Repairs		338
	TOTAL, MADRAS		23,034
BOMBAY.			
AT THE PRESIDENCY.	Salaries of Commissioner and Assistant Commissioner of Customs	4,836	
	Establishment	3,164	
	Contingencies	501	
			8,501
PRESIDENCY DIVISION.	Salaries of Deputy and Assistant Commissioners	5,122	
	Appraising Establishment	4,776	
	Clerks, Servants, &c.	14,220	
	Preventive Establishment	15,791	
	Wharf Establishment	1,174	
	Contingencies	1,629	
			42,712
GUZERAT DIVISION.	Salary of Assistant Commissioner	45	
	Establishment	6,105	
	Contingencies	868	
			7,018
KONKAN DIVISION.	Salaries of Deputy and Assistant Commissioners	2,211	
	Establishment	14,587	
	Contingencies	3,174	
			19,972
KURRACHEE DIVISION.	Salaries of Collector and Assistant Collector	1,680	
	Establishment	3,459	
	Contingencies	279	
			5,418
	TOTAL, BOMBAY		83,621
	TOTAL, CUSTOMS CHARGES	£.	200,417

N.B.—Collection of the Land Customs duties in the Bengal Presidency is made by the Salt Preventive Establishment, hence no separate charge is shown.

No. 13 A.—ACCOUNT of SALT REVENUE for the Year ended 31st March 1879.

	Sales of Government Salt.	Excise on Salt Manufactured locally.	Duty on Salt Imported from England.	Duty on other Imported Salt, Sea-borne.	Duty Levied by the Inland Customs Department on Salt crossing the Customs Lines, &c.	Miscellaneous Receipts.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.
India: General	637,521	7,788	-	-	967,754	18,864	1,631,927
British Burmah	-	3,380	8,767	-	-	-	12,147
Bengal	-	122,256	1,878,416	362,665	-	12,428	2,375,765
Madras	1,402,871	5,077	61	51,681	-	3,525	1,463,215
Bombay	25,306	1,391,557	140	12,077	24,547	4,439	1,458,066
TOTAL £.	2,065,698	1,530,058	1,887,384	426,423	992,301	39,256	6,941,120

No. 13 B.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including Cost of SALT, for the Year ended 31st March 1879.

	£.	£.
INDIA—General.		
Salaries of Commissioner,* Deputy and Assistant Commissioners, and Collectors	11,985	
Office Establishment	7,669	
Preventive Establishment	99,584	
Salt Purchase and Freights	2,570	
House and Office Rent	465	
Rewards	1,597	
Commission on Salt Tax Collections	765	
Charges for excavating Salt	4,274	
Expenses for working Tramways	1,505	
Petty Construction and Repairs	2,331	
Compensation for Land	859	
Manufacture and Storage	8,806	
Purchase of Service Postage Stamps	520	
Travelling Expenses	3,952	
Miscellaneous Contingent Charges	8,684	
		155,566
BRITISH BURMAH.		
Commission on Collections of Salt Tax		269
Carried forward £.		155,835

* This Officer superintends also the Land Customs line in the Punjab and the Central Provinces.

No. 13 B.—Account of Charges for Collection of the Salt Revenue, including Cost of Salt, for the Year ended 31st March 1879—*continued.*

		£.
Brought forward - - -		155,835
Bengal.	£.	
Salaries of Superintendents of the Sulkea, Hidgellee, and Pooree Salt Warehouses	1,045	
Pay of Intendants, Clerks, Servants, &c. - - - - - - - - -	2,272	
Preventive Establishment and Contingencies - - - - - - -	10,384	
Miscellaneous Contingencies - - - - - - - - - -	579	
		14,280
Madras.		
Salaries of Deputy Collectors - - - - - - - - - -	7,250	
Office Establishment - - - - - - - - - - -	19,407	
Preventive Establishment - - - - - - - - - - -	19,745	
Travelling and Tentage Allowances - - - - - - - - -	1,548	
Petty Construction and Repairs - - - - - - - - -	12,407	
Purchase of Salt - - - - - - - - - - - -	67,278	
Conveying and Storing Salt - - - - - - - - - -	14,558	
Cost and Repairs of Salt Machines, and Miscellaneous Contingencies - - -	9,928	
Rents, Rates, and Taxes - - - - - - - - - - -	144	
		152,265

Bombay.

	Presidency Division.	Guzerat Division.	Konkan Division.	Sindh Division.		
	£.	£.	£.	£.		
Salary of Commissioner and Staff* - - -	–	–	–	–		
Salary of Collector and Assistant Collectors - -	3,592	2,640	1,208	1,147		
Superintendent and Petty Officers - - -	651	2,613	3,239	190		
Clerks, Servants, Periodical Establishments, Boat Establishments, &c. - - - - - - -	4,624	12,057	14,910	3,581		
Travelling Allowances and Charges - - -	918	808	653	–		
Office Expenses and Miscellaneous Contingent Charges - - - - - - - - -	2,205	2,233	4,023	1,232		
	11,990	20,351	24,033	6,150	62,524	
Cost of Purchase and Removal of Salt from Baragora Salt Works - - - - - - - -	–	–	–	–	17,234	
Preventive Establishment in the line between Kutch and Kattywar - - - - - - - -	–	–	–	–	2,605	82,363
Total Charges under Salt - - -					£.	404,743

* Taken entirely under Customs.

No. 13 c.—ACCOUNT of SALT STORE for the Year ended 31st March 1879.

	INDIA.		PUNJAB.		MADRAS.	
	Quantity.	Value at Selling Price.	Quantity.	Value at Selling Price.	Quantity.	Value at Selling Price.
	Mds.	£.	*Mds.*	£.	*Mds.*	£.
Salt in Store on 1st April 1878	7,159,319	425,169	176,732	48,601	7,597,775	3,995,609
Manufactured, excavated, or purchased during the Year	4,028,974	169,972	1,911,323	388,912	7,236,119	
	11,188,293	595,141	2,088,055	437,513	14,833,894	3,995,609
Removed by purchasers during the Year	2,744,663	112,410	1,861,395	380,848	5,522,988	1,484,681
Wastage written off	- -	- -	- -	- -	576,655	155,215
	2,744,663	112,410	1,861,395	380,848	6,099,643	1,639,896
Balance on 31st March 1879	8,443,630	482,731	226,660	56,665	8,734,251	2,355,713

No. 14 A.—ACCOUNT of OPIUM REVENUE for the Year ended 31st March 1879.

	£.	£.
BENGAL.		
Proceeds of 55,500 chests sold by auction in Calcutta for export, being at the average rate of *Rs.* 1,224. 15. 8. per chest	6,798,039	
Value of 6,574 maunds and 39 seers of opium, at the rate of *Rs.* 7. 4. per seer, issued to Excise Department in Oudh, North Western Provinces, Bengal, Assam, British Burmah, Port Blair, and Sumbulpore, to be retailed for consumption in India under Revenue Regulations, 188,674 *l.*	* 190,743	
Miscellaneous Receipts of Opium Department	16,750	
TOTAL BENGAL OPIUM - - - £.		7,006,132
BOMBAY.		
Duty realised on 36,596 chests of Malwa and Ahmedabad Opium, at 650 rupees per chest, 2,378,740 *l.*, and on 211 chests of Ajmere Opium, at 675 rupees per chest, 14,243 *l.*	2,392,983	
Confiscations and Miscellaneous Receipts	286	
TOTAL BOMBAY OPIUM - - - £.		2,393,269
TOTAL OPIUM REVENUE - - - £.		9,399,401

* The actual realisations are more than the value of excise opium issued, owing to decrease in the stock remaining in the hands of Collectors at the end of the year.

No. 14 B.—ACCOUNT of BENGAL OPIUM STORE and COST of PRODUCTION.

	For Export.		For Sale in India.	
	Chests.	Maunds.	Chests.	Maunds.
OPIUM STORE ACCOUNT.				
Opium in Store in Calcutta on 1st April 1878	88,982	151,547	1,382	2,073
In Store at Factories on above date	- -	- -	356	533
	88,982	151,547	1,738	2,606
Produce of Season 1877-78	43,140	73,473	4,575	6,864
TOTAL	132,122	225,020	6,313	9,470
Sold by Auction from 1st April 1878 to 31st March 1879	55,500	94,523	—	—
Issued to Excise Department	- -	- -	4,383	6,575
Issued to Medical Department	- -	- -	11	16
TOTAL EXPENDED	55,500	94,523	4,394	6,591
Balance in Store in Calcutta on 31st March 1879	76,622	130,497	1,142	1,713
Balance in Factories	- -	- -	777	1,166
TOTAL BALANCE IN STORE ON 31ST MARCH 1879	76,622	130,497	1,919	2,879

COST OF PRODUCTION OF BENGAL OPIUM.

	£.	£.
Establishment and Contingent Charges of Patna Agency	- -	44,657
Establishment and Contingent Charges of Benares Agency	- -	61,479
Charges in Calcutta	- -	4,439
Cultivation and Manufacturing Charges for Opium of Season 1877-78 and previous years	1,010,552	
Cultivation and Manufacturing Charges for Opium of Season 1878-79	574,600	
		1,585,152
TOTAL CHARGES IN INDIA (BENGAL) £.		1,695,727
CHARGES IN ENGLAND:		
Stores for India: Boilers, tools, &c., for the Patna Agency		938
TOTAL CHARGES £.		1,696,665

No. 14 C.—ABSTRACT ACCOUNT of CHARGES for COLLECTION of OPIUM REVENUE in BOMBAY.

	£.	£.
*Salaries		667
Establishment		1,166
Contingent Charges		113
Payments to Officers of other Provinces		111
TOTAL BOMBAY £.		2,057
CHARGES FOR BOMBAY OPIUM IN INDIA.	£.	
Opium Agencies and Establishments	6	
Petty Construction and Repairs	2	
TOTAL INDIA £.		8
TOTAL CHARGES £.		2,065

* The Commissioner of Customs, Salt, and Opium, whose salary is all taken under the head "Customs," has the superintendence of this department in Bombay. The weighments and other duties performed in the Native States, where the opium is grown, are under the superintendence of British officers paid by the States concerned.

No. 15.—ACCOUNT of Stamp Revenue and of Charges for Collection, for the Year ended 31st March 1879.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
REVENUE.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Sale of Court Fee Stamps	12,255	72,100	54,657	39,496	798,164	386,039	199,528	333,490	255,180	2,150,909
Sale of Commercial and other Stamps	14,346	34,066	24,325	19,569	278,273	121,578	78,968	190,348	157,266	918,739
Fines and Penalties	191	521	495	147	1,567	798	755	4,080	1,020	9,574
Miscellaneous	117	313	103	208	465	461	902	2,217	26,532	31,318
Total £.	26,909	107,000	79,580	59,420	1,078,469	508,876	280,153	530,135	439,998	3,110,540
Deduct,—Refunds	161	1,496	660	314	13,139	4,659	1,227	6,884	6,729	35,269
Net Revenue from Stamps £.	26,748	105,504	78,920	59,106	1,065,330	504,217	278,926	523,251	433,269	3,075,271
CHARGES OF COLLECTION.										
Salary of the Superintendent or other Officers					1,800	1,152	604	1,200	1,770	6,526
Establishment of Superintendent or other Officers				185	3,995	415	159	2,087	2,782	9,623
Contingent Expenses, Packing Charges, &c.				17	984	90	730	460	466	2,747
Charges for the sale of Stamps, viz.:—										
Clerks and Servants	96	216	570		1,045	1,122	29		866	3,944
Commission to Vendors						2,622			8,767	11,389
Discount on sale of Court Fee Stamps	79		453	603	10,414	38	2,935	2,878	1	17,401
Discount on sale of General Stamps	646	1,185	453	575	6,455	288	2,976	7,744	112	20,434
Contingencies and Miscellaneous	36	36	32	4	397	551		224	463	1,743
Total Charges in India £.	857	1,437	1,508	1,384	25,090	6,278	7,433	14,593	15,227	73,807
Charges in England:										
Stores for India				43,987 * / 23,195 †				9,030	9,420	41,645
Total Charges for Collection of Stamp Revenue £.				67,182				23,623	24,647	115,452

* Total charges in India for the Bengal Presidency.
† Total charges in England for the Bengal Presidency. The stores for the whole Presidency being sent together to Calcutta, the charge in England cannot be divided among the several Provinces.

No. 16.—ACCOUNT of RECEIPTS and CHARGES of the MINTS in *India*, and of COINAGE OPERATIONS, for the Year ended 31st March 1879.

CALCUTTA MINT.

	£.	£.
RECEIPTS.		
Seignorage on Gold	12	
Seignorage on Silver	40,267	
Assay Fees	7	
Gain in Coinage operations	4,093	
Gain in Copper Coinage	6,262	
Sale Proceeds of Old Stores	171	
Miscellaneous Receipts	2,475	
TOTAL RECEIPTS £.		53,287
CHARGES.		
Establishment:	£.	
Direction and Office	3,922	
Civil Guard	356	
Bullion Establishment	3,021	
Mechanical and Operative Establishment	13,303	
Assay Establishment	4,421	
Office Expenses, &c.	1,305	
	26,328	
Loss of Weight in Coinage:		
Gold	15	
Silver	12,442	
Value of Silver and Copper used as Alloy	1,437	
Value of Silver and Copper used for Contingent purposes	21	
Conveyance of Copper Coin into the interior	3,148	
Loss by sale of worn and uncurrent Copper Coin	2,915	
	19,978	
Purchase of Local Stores:		
Cost of Country Coal, Oil, &c.	4,038	
House, Lighting, Police, and Water Rates	1,614	
		51,958
Charges in England – Stores for India		3,285
TOTAL CHARGES under the Head "MINT"		55,243
Add,—Charges on account of the Mint falling under other Heads of Service, viz.:—		
Additions, Alterations, and Repairs of Buildings	456	
Pensions and Gratuities to Mint Servants	233	
Value of Stationery supplied	57	
Value of Printing executed by Government Press	49	
Note.—This does not include Absentee and Pension Allowances in England.		795
TOTAL CHARGES £.		56,038
Estimated Value of Mint Buildings on 31st March 1879 £.		161,421

AMOUNT COINED DURING THE YEAR.	Number.	Value. £.
Silver:		
Rupees	21,139,821	2,113,982
Half-Rupees	1,389,761	69,488
Quarter-Rupees	3,644,235	91,106
Eighth-Rupees	3,993,554	49,919
Copper:		
Quarter-Annas	40,812,800	63,770
Pies	5,524,800	2,878
TOTAL COINAGE	76,504,971	£. 2,391,143

MADRAS MINT.

COINAGE OPERATIONS DISCONTINUED FROM 1ST SEPTEMBER 1869.

	£.	£.
RECEIPTS.		
Sale Proceeds of Old Stores and Materials		22
TOTAL RECEIPTS £.		22
CHARGES.	£.	
Value of uncurrent Copper Coin withdrawn	445	
Conveyance of Copper Coin into the Interior	1,039	
		1,484
TOTAL CHARGES under the Head "MINT" £.		1,484
Add,—Charges on account of the Mint falling under other Heads of Service, viz.:—		
Pensions to Mint Servants		758
TOTAL CHARGES £.		2,242
Estimated Value of Mint Buildings on 31st March 1879 £.		56,600

No. 16.—Account of Receipts and Charges of the Mints in *India*, and of Coinage Operations, for the Year ended 31st March 1879—*continued.*

BOMBAY MINT.

Receipts.

	£.	£.
Seignorage on Gold	1	
Seignorage on Silver	100,975	
Assay Fees	80	
Gain in Coinage Operations	12,461	
Sale of Old Stores and Materials	480	
Miscellaneous Receipts	4,977	
Total Receipts	£.	118,974

Charges.

	£.	£.	£.
Establishment:			
Direction and Office	7,492		
Operative Establishment	15,422		
Assay Establishment	4,295		
Office Expenses, &c.	2,524		
		29,733	
Loss of Weight in Coinage:			
Loss of weight in coining Gold	1		
Loss of weight in coining Silver	13		
Conveyance of Copper Coin into the interior	208		
Miscellaneous	242		
		464	
Two-thirds Freight on Europe Stores		504	
Stores purchased locally		9,579	
Value of uncurrent Copper Coin withdrawn		859	
Rents, Rates, and Taxes		26	
			41,165
Charges in England—Stores			5,890
Total Charges under the Head "Mint"		£.	47,055
Add,—Charges on account of the Mint falling under other Heads of Service, viz.:—			
Pensions to Mint Servants		655	
Value of Stationery supplied		44	
Value of Printing executed by Government Press		46	
			745
Total Charges		£.	47,800
Estimated Value of Mint Buildings on 31st March 1879		£.	276,251

Amount Coined during the Year.

	Number.	Value.
		£.
Gold:		
Gold Mohurs	56	84
Ten-Rupee Piece	1	1
Silver:		
Rupees	48,862,750	4,886,275
Total Coinage	48,862,807	£. 4,886,360

In England:

Proceeds of Sales of Indian Coins sent to England for Assay			£. 52
Charges:	£.	£.	£.
Cost of Assay of Indian Coins	26		
Cost of Designs for Coin Dies, Expenses of an Officer of the Bengal Mint during Course of Instruction at the Royal School of Mines, &c.	183		
		209	
Stores for India, also shown above:			
For Bengal	3,285		
For Bombay	5,890		
		9,175	
		£.	9,384

No. 17.—ACCOUNT of the RECEIPTS and CHARGES of the POST OFFICE of *India* for the Year ended 31st March 1879.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Postage collected in Cash on Letters and Newspapers, and on Parcels, exclusive of those carried on the Public Service	17,714	6,118	5,731	4,581	56,937	39,596	25,121	18,154	35,377	209,329
Sale of Postage Stamps:										
Ordinary Stamps	26,782	10,641	12,477	8,431	121,429	54,422	47,473	74,828	107,706	464,189
Service Stamps	4,802	4,629	1,368	1,777	20,552	19,982	23,160	21,191	28,840	126,301
Mail Cart, Parcel Van, and Passenger Service	2,432	- -	- -	- -	—7	107	6,361	- -	266	9,159
Fees, and Petty Receipts	350	101	145	68	874	386	354	303	1,717	4,298
Bullock Train	71,544	- -	- -	- -	2,750	2,034	34,234	- -	- -	110,562
Van Dâk	9,297	- -	- -	- -	- -	- -	17,765	- -	- -	27,062
District Post Collections, including Zemindary Dâk receipts in Bengal	53	- -	19	- -	633	- -	2,369	- -	- -	3,074
Contribution from Native States	- -	- -	- -	- -	- -	- -	600	- -	- -	600
GROSS RECEIPTS £.	132,974	21,489	19,740	14,857	203,168	116,527	157,437	114,476	173,906	954,574
Deduct—										
Amount of Postage received in India and paid to the Post-master General, London	- -	- -	- -	- -	16,160	- -	- -	- -	26,358	42,518
Refunds	32	2	2	12	38	37	34	36	57	250
	32	2	2	12	16,198	37	34	36	26,415	42,768
NET RECEIPTS of the POST OFFICE as stated in Account No. 1 £.	132,942	21,487	19,738	14,845	186,970	116,490	157,403	114,440	147,491	911,806
CHARGES.										
Chief Office, Calcutta:										
Director General, Deputy Director General, &c.	- -	- -	- -	- -	7,180	- -	- -	- -	- -	7,180
Compiler of Accounts	- -	- -	- -	- -	1,428	- -	- -	- -	- -	1,428
Office Establishment	- -	- -	- -	- -	9,944	- -	- -	- -	- -	9,944
Office Expenses	- -	- -	- -	- -	895	- -	- -	- -	- -	895
Travelling Expenses	- -	- -	- -	- -	217	- -	- -	- -	- -	217
Presidency and District Offices:										
Postmasters General and Chief Inspectors	769	1,200	960	890	3,184	4,088	2,177	1,890	2,575	17,733
Postmasters of Calcutta, Madras, and Bombay, and Inspecting Postmasters	1,948	1,170	88	513	9,709	8,738	5,400	7,647	7,243	42,456
Office Establishments	16,962	9,857	7,349	6,713	83,406	61,436	33,789	47,292	77,907	344,711
Office Expenses	1,097	1,067	541	1,154	8,638	12,696	2,735	4,249	11,954	44,131
Travelling Expenses	660	583	148	399	3,053	3,662	2,089	1,958	1,953	14,505
Carried forward £.	21,436	13,877	9,086	9,669	127,654	90,620	46,190	63,036	101,632	483,200

No. 17.—Account of the Receipts and Charges of the Post Office of *India* for the Year ended 31st March 1879—*continued.*

CHARGES—*continued.*	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£.	£.	£	£.	£.	£.	£.	£.	£.	£.
Brought forward - - -	21,436	13,877	9,086	9,669	127,654	90,620	46,190	63,036	101,632	483,200
Conveyance of Mails:										
Road Establishment - - - - - - - - -	10,751	4,677	- -	8,366	14,552	5,996	5,007	18,617	17,217	85,183
Ferry Establishment - - - - - - - - -	- -	28	- -	34	252	- -	74	25	11	424
Contingent Road Charges - - - - - - - - -	290	151	- -	337	1,025	54	764	488	817	3,926
Steam Service Contract - - - - - - - - -	- -	- -	1,550	- -	- -	- -	- -	- -	- -	1,550
Van Dâk Establishment - - - - - - - - -	- -	- -	- -	- -	- -	- -	22,363	- -	- -	22,363
Bullock Train Establishment - - - - - - - - -	395	- -	- -	- -	11,060	10,586	58,384	- -	- -	80,425
Boat Establishment and Charges - - - - - - - - -	- -	- -	115	209	1,521	17	42	122	704	2,730
Mail Cart Establishment and Charges - - - - - - - - -	1,160	292	151	- -	1,542	4,248	28,522	243	14,982	51,140
Railway Charges - - - - - - - - -	4,514	187	281	- -	6,276	1,050	4,322	461	3,525	20,616
Discount on Sale of Postage Stamps - - - - - - - - -	822	319	384	253	3,698	1,644	1,433	2,255	3,288	14,096
Miscellaneous Charges of Post Office - - - - - - - - -	544	230	31	176	2,409	5,956	3,572	383	3,328	16,629
Subsidies - - - - - - - - - - - -	- -	- -	- -	- -	71,200	- -	- -	- -	- -	71,200
Bounty Money - - - - - - - - - - - -	- -	- -	12	- -	- -	- -	- -	18	62	92
District Post Establishments, including Zemindary Dâk charges in Bengal - - - - - - - - - - - -	879	4,071	3,117	2,401	26,489	18,373	13,064	10,590	9,413	88,397
TOTAL CHARGES in INDIA - - - £.	40,791	23,832	14,727	21,445	267,678	138,544	183,737	96,238	154,979	941,071
CHARGES IN ENGLAND:					£. 690,754 *					
Stores for India - - - - - - - - - - - -

No. 18.—ACCOUNT of RECEIPTS and CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT, for the Year ended 31st March 1879.

PARTICULARS.	Capital.	Revenue.	TOTAL.
RECEIPTS.	£.	£.	£.
INDIAN TELEGRAPHS:			
Sale of Telegraph Stamps, deducting share of other Telegraph Administrations and Refunds to Senders of Messages	- -	288,740	288,740
Cash received for Transmission (from other Telegraph Administrations)	- -	3,551	3,551
Cash Revenue from Hooghly River Line Offices and bearing and forward Messages, &c.	- -	1,106	1,106
Revenue in Postage Stamps	- -	593	593
Interest on Capital Cost of Railway Lines and of first equipment of Railway Offices	- -	13,570	13,570
Recoveries from Railways for maintenance, &c., charges	- -	28,060	28,060
Recoveries from Guaranteed Lines and Offices	- -	3,269	3,269
Miscellaneous	- -	5,093	5,093
TOTAL INDIAN TELEGRAPHS £.	- -	343,982	343,982
CEYLON TELEGRAPHS:			
Sale of Telegraph Stamps, deducting share of other Telegraph Administrations	- -	9,582	9,582
Rent from Ceylon Railway	- -	90	90
Miscellaneous	- -	87	87
TOTAL CEYLON TELEGRAPHS £.	- -	9,759	9,759
TOTAL £.	- -	353,741	353,741
INDO-EUROPEAN TELEGRAPH:			
IN INDIA:			
PERSIAN GULF SECTION:			
Fees on Messages	- -	46,325	46,325
Miscellaneous	-	432	432
TOTAL £.	- -	46,757	46,757
PERSIAN SECTION:			
Fees on Messages	- -	2,946	2,946
Miscellaneous	- -	183	183
TOTAL £.	- -	3,129	3,129
TOTAL in INDIA, INDO-EUROPEAN TELEGRAPH £.	- -	49,886	49,886
IN ENGLAND:			
Repayment by Indo-European Telegraph Company in liquidation of Persian Debt	1,986	- -	1,986
Fees on Messages	- -	2,871	2,871
Joint Purse: from Eastern Telegraph Company	- -	18,210	18,210
TOTAL in ENGLAND, INDO-EUROPEAN TELEGRAPH £.	1,986	21,081	23,067
TOTAL INDO-EUROPEAN TELEGRAPH, in INDIA and ENGLAND £.	1,986	70,967	72,953
TOTAL RECEIPTS:			
In India	- -	403,627	403,627
In England	1,986	21,081	23,067
TOTAL RECEIPTS of the TELEGRAPH DEPARTMENT £.	1,986	424,708	426,694

No. 18.—Account of Receipts and Charges of the Government Telegraph Department, for the Year ended 31st March 1879—*continued.*

PARTICULARS.	Capital.	Revenue.	Total.
CHARGES.	£.	£.	£.
INDIAN TELEGRAPHS:			
Direction:			
Superior Officers of Direction	- -	- -	9,273
Superintendents and Assistant Superintendents	- -	- -	4,589
Clerks and Servants	- -	- -	2,409
Allowances	- -	- -	280
Travelling Charges	- -	- -	1,199
Contingencies	- -	- -	415
Tools and Plant	- -	- -	638
	1,949	16,854	18,803
Accounts:			
Examiner and Assistant Examiner	- -	- -	1,401
Establishment	- -	- -	3,604
Allowances	- -	- -	137
Contingencies	- -	- -	105
Tools and Plant	- -	- -	69
	563	4,753	5,316
Check Office:			
Salary of Superintendent	- -	- -	841
Establishment	- -	- -	2,792
Allowances	- -	- -	57
Contingencies	- -	- -	123
Tools and Plant	- -	- -	129
	—	3,942	3,942
Superintendence:			
Salaries of Superintendents and Assistant Superintendents	- -	- -	48,313
Establishment	- -	- -	5,819
Allowances	- -	- -	974
Rent	- -	- -	188
Travelling Charges	- -	- -	10,066
Contingencies	- -	- -	815
Tools and Plant	- -	- -	646
	5,024	61,797	66,821
Line Maintenance:			
Establishment	- -	- -	10,409
Allowances	- -	- -	251
Travelling Charges	- -	- -	2,002
Contingencies	- -	- -	3
Tools and Plant	- -	- -	660
	—	13,325	13,325
Signalling:			
Telegraph Masters, Signallers, Clerks, Messengers, and Servants &c.	- -	- -	126,756
Pegu, Exposure, House, and other Allowances	- -	- -	5,622
Rent	- -	- -	2,469
Travelling Allowances	- -	- -	3,818
Contingencies	- -	- -	4,837
Tools and Plant	- -	- -	17,566
Deduct,—Amount charged to Indo-European Telegraph under Public Works Department, No. 55 A.-T., dated 14th March 1879	—	161,068	161,068
	- -	12	12
	—	161,056	161,056
	7,536	261,727	269,263
Deduct,—Amount recovered from Railways for Share of Charges for Establishment on Works executed for them	1	- -	1
	7,535	261,727	269,262
Carried forward £.	7,535	261,727	269,262

No. 18.—Account of Receipts and Charges of the Government Telegraph Department, for the Year ended 31st March 1879—*continued.*

PARTICULARS.	Capital.	Revenue.	Total.
CHARGES—*continued.*	£.	£.	£.
INDIAN TELEGRAPHS—*continued.*			
Brought forward - - -	7,535	261,727	269,262
Stores and Workshops:			
Salaries of Superintendent and Assistant Superintendents -	- -	- -	2,100
Establishment - - - - - - - - - -	- -	- -	6,557
Special, House, Conveyance, and other Allowances - - -	- -	- -	447
Travelling Charges - - - - - - - - -	- -	- -	79
Contingencies - - - - - - - - - -	- -	- -	289
	9,472	- -	9,472
TOTAL - - - £.	17,007	261,727	278,734
Deduct,—Share charged to Ceylon Telegraphs on page 45	- -	1,015	1,015
NET TOTAL - - - £.	17,007	260,712	277,719
CONSTRUCTION CHARGES:			
State Railway Lines of Telegraph:			
From Ahmedabad to Pahlunpore - - - - - -	11,519	- -	11,519
„ Dhond to Manmad - - - - - - - -	1,432	- -	1,432
„ Bankipore to Gya - - - - - - - -	4,201	- -	4,201
„ Nagpore to Kamptee - - - - - - - -	1,085	- -	1,085
„ Jhelum to Rawal Pindi (adding two wires) - -	3,779	- -	3,779
	22,016	- -	22,016
Government Telegraph Lines:			
From Lucknow to Sitapur - - - - - - - -	1,926	- -	1,926
„ Poona to Shahabad - - - - - - - -	2,903	- -	2,903
„ Mysore to Bangalore - - - - - - - -	5,824	- -	5,824
„ Tounghoop to Elephant Point - - - - -	1,141	- -	1,141
„ Barrackpore to Parodha, 3rd wire - - - -	1,513	- -	1,513
„ Piparia to Puchmuri and Kareli to Piparia - - -	2,292	- -	2,292
„ Rawal Pindi to Camp and Pubbee - - - -	2,328	- -	2,328
„ Umritsur to Dhurmsala - - - - - -	1,305	- -	1,305
„ Lahore to Rawal Pindi - - - - - -	2,886	- -	2,886
„ Deesa to Pahlunpore - - - - - - - -	2,318	- -	2,318
„ Sukkur to Jacobabad - - - - - - - -	1,061	- -	1,061
„ Umballa to Simla - - - - - - - -	1,023	- -	1,023
Laying 2nd Cable across the Ganges at Sara - - - -	1,220	- -	1,220
Other Lines - - - - - - - - - - -	492	- -	492
	28,232	- -	28,232
	67,255	260,712	327,967
Carried forward - - - £.	67,255	260,712	327,967

No. 18.—Account of Receipts and Charges of the Government Telegraph Department, for the Year ended 31st March 1879—*continued.*

PARTICULARS.		Capital.	Revenue.	Total.
CHARGES—*continued.*				
Indian Telegraphs—*continued.*		£.	£.	£.
Brought forward		67,255	260,712	327,967
First equipment of Offices, &c.		2,634	- -	2,634
Workshop and Press—Additions to Plant and Machinery		883	- -	883
Repairs of Lines		- -	27,930	27,930
Losses of Cash		- -	20	20
Suspense		10,437	- -	10,437
		13,954	27,950	41,904
Total Charges	£.	81,209	288,662	369,871
Less,—Amount included above for Value of Stores expended during the year in excess of payments made on the same account during the year	27,628			
Expenditure charged against the Grant of other Departments included above	1,326			
Expenditure in England for Stores	35,052	64,006	- -	64,006
Total in India	£.	17,203	288,662	305,865
In England:				
Stores for India		35,052	- -	35,052
Absentee Allowances		- -	4,085	4,085
Special pay and expenses of an officer of the Indian Telegraph Department on special duty; passages to India on appointment; share of expenses of International Telegraph Office at Berne, &c.		- -	979	979
Total in England	£.	35,052	5,064	40,116
Total Indian Telegraphs	£.	52,255	293,726	345,981
INDO-EUROPEAN TELEGRAPH.				
In India.				
Persian Gulf Section:				
Direction:				
Salaries of Deputy Director and Traffic Manager, including Office Establishment		- -	- -	3,704
Travelling Charges		- -	- -	96
Contingencies		- -	- -	256
		—	4,056	4,056
Accounts:				
Establishment		- -	- -	165
Contingencies		- -	- -	26
		—	191	191
Superintendence and Working:				
Salaries of Superintendents and Assistant Superintendents		- -	- -	2,722
Clerks and Signallers		- -	- -	10,772
Medical Establishment		- -	- -	653
Petty Establishment		- -	- -	910
Travelling Charges		- -	- -	169
Contingencies		- -	- -	2,524
		—	17,750	17,750
Carried forward	£.	- -	21,997	21,997

No. 18.—Account of Receipts and Charges of the Government Telegraph Department, for the Year ended 31st March 1879—*continued.*

PARTICULARS.	Capital.	Revenue.	Total.
CHARGES—*continued.*			
Indo-European Telegraph—*continued.*	£.	£.	£.
In India—*continued.*			
Persian Gulf Section—*continued.*			
Brought forward	- -	21,997	21,997
Line Maintenance :			
Line Conservancy Establishment	- -	- -	2,911
Cable Conservancy Establishment	- -	- -	2,725
Travelling Charges	- -	- -	262
Contingencies	- -	- -	667
	—	6,565	6,565
Stores :			
Establishment	- -	- -	1,337
Contingencies	- -	- -	320
	—	1,657	1,657
Political Charges :			
Moiety of Political Agent's Salary at Guadur, and of Escort Establishment	- -	- -	816
Travelling and Contingent Charges	- -	- -	273
Subsidies	- -	- -	2,037
	—	3,126	3,126
Works	282	- -	282
Deduct Sales of Stores	—127	- -	—127
Repairs	- -	4,367	4,367
Suspense	—325	- -	—325
	—170	4,367	4,197
Deduct,—Value of Stores issued in excess of the Payments made on the same account during the year (£. —8,818)	—170	37,712	37,542
Less,—Expenditure in England (£. —1,677)	- -	—9,995	—9,995
	—170	27,717	27,547
Add,—Charges debited to London Account in the Accounts for 1866–67 and 1867–68, written back to the Debit of Grant, under orders of the Department of Finance and Commerce, No. 2736, dated 11th September 1879	7,486	3,464	10,950
Add,—Amount of Family Payments in England of certain Officers from 1863–64 to 1869–70, recovered and treated in the accounts of former years as a reduction of charge under Establishment, written off to Grant under orders of the Department of Finance and Commerce, No. 3709, dated 7th November 1879	- -	4,799	4,799
Total Persian Gulf Section £.	7,316	35,980	43,296
Persian Section :			
Direction :			
Salaries of Director, and Office Establishment	- -	- -	2,421
Contingencies	- -	- -	99
Travelling Charges	- -	- -	195
	—	2,715	2,715
Accounts :			
Establishment	- -	- -	247
Contingencies	- -	- -	40
	—	287	287
Carried forward £.	- -	3,002	3,002

No. 18.—Account of Receipts and Charges of the Government Telegraph Department, for the Year ended 31st March 1879 – *continued.*

PARTICULARS.		Capital.	Revenue.	Total.
CHARGES—*continued.*				
INDO-EUROPEAN TELEGRAPH—*continued.*		£.	£.	£.
IN INDIA—*continued.*				
PERSIAN SECTION—*continued.*				
Brought forward		- -	3,002	3,002
Superintendence and Working:				
Salaries of Superintendents and Assistant Superintendents		- -	- -	2,860
Clerks and Signallers, including Petty Establishment		- -	- -	4,729
Medical Establishment		- -	- -	2,028
Travelling Charges		- -	- -	1,069
Contingencies		- -	- -	1,189
		—	11,875	11,875
Line Maintenance:				
Salaries of Inspectors and Establishment		- -	- -	2,881
Travelling Charges		- -	- -	369
Store, Workshop, and Press Establishment		- -	- -	228
Contingencies		- -	- -	168
		—	3,646	3,646
Repairs		- -	377	377
Suspense		72	- -	72
		72	377	449
Less,—Expenditure in England	£. —8	72	18,900	18,972
Deduct,—Amount included above for Value of Stores in Hand at the close of the Year less than the Payments made on the same Account during the Year	—279	- -	—287	—287
		72	18,613	18,685
Add,—Amount of Family Payments in England of certain Officers from 1863–64 to 1869–70, recovered and treated in the Accounts of former years as a reduction of charge under Establishment, written off under orders of the Department of Finance and Commerce, No. 3709, dated 7th November 1879		- -	167	167
TOTAL PERSIAN SECTION	£.	72	18,780	18,852
TOTAL in INDIA, PERSIAN and PERSIAN GULF SECTIONS	£.	7,388	54,760	62,148
TOTAL in ENGLAND	£.	- -	24,334	24,334
TOTAL, INDO-EUROPEAN TELEGRAPH	£.	7,388	79,094	86,482
Add,—The following Charges incurred in Public Works and Marine Departments:				
In Public Works Department, Bombay		313	1,125	1,438
In Marine Department, Bombay		- -	7,194	7,194
		313	8,319	8,632
GRAND TOTAL INDO-EUROPEAN TELEGRAPH	£.	7,701	87,413	95,114

No. 18.—Account of Receipts and Charges of the Government Telegraph Department, for the Year ended 31st March 1879—*continued.*

PARTICULARS.	Capital.	Revenue.	Total.
CHARGES—*continued.*	£.	£.	£.
CEYLON TELEGRAPHS:			
Superintendence:			
Salaries of Superintendent and Assistant Superintendents	- -	- -	1,506
Establishment	- -	- -	463
Travelling Charges	- -	- -	587
Contingencies	- -	- -	112
Share of Direction, &c.	- -	- -	1,015
Tools and Plant	- -	- -	89
	2	3,770	3,772
Line Maintenance:			
Establishment	- -	- -	1,039
Travelling Charges	- -	- -	7
Tools and Plant	- -	- -	18
	—	1,064	1,064
Signalling:			
Telegraph Masters and Signallers	- -	- -	3,143
Other Establishment	- -	- -	658
Telegraph Masters' House, Special, and other Allowances	- -	- -	722
Rent	- -	- -	329
Travelling Charges	- -	- -	158
Contingencies	- -	- -	168
Tools and Plant	- -	- -	368
	—	5,546	5,546
Works	11	- -	11
Repairs	- -	1,275	1,275
	11	1,275	1,286
Total, Ceylon Telegraphs £.	13	11,655	11,668
RED SEA AND INDIA TELEGRAPH:			
In England:			
Moiety of Annuity payable to Shareholders of the late Red Sea and India Telegraph Company (Act 25 & 26 Vict. c. 39)	- -	18,027	18,027

No. 18.—Account of Receipts and Charges of the Government Telegraph Department, for the Year ended 31st March 1879—*continued.*

ABSTRACT.

PARTICULARS.	Capital.	Revenue.	Total.
CHARGES.	£.	£.	£.
IN INDIA:			
Indian Telegraphs	17,203	288,662	305,865
Ceylon Telegraphs	13	11,655	11,668
Total £.	17,216	300,317	317,533
Indo-European Telegraph:			
Persian Gulf Section	7,316	35,980	43,296
Persian Section	72	18,780	18,852
Total £.	7,388	54,760	62,148
Add,—Charges incurred in Public Works and Marine Departments, Bombay	313	8,319	8,632
Total Indo-European Telegraph £.	7,701	63,079	70,780
Total in India: In Telegraph Department	24,604	355,077	379,681
Total in India: In other Departments	313	8,319	8,632
Total in India £.	24,917	363,396	388,313
IN ENGLAND:			
Indian Telegraphs	35,052	5,064	40,116
Indo-European Telegraph	-	24,334	24,334
Red Sea and India Telegraph	-	18,027	18,027
Total in England £.	35,052	47,425	82,477
GRAND TOTALS:			
Indian Telegraphs	52,255	293,726	345,981
Ceylon Telegraphs	13	11,655	11,668
Indo-European Telegraph	7,701	87,413	95,114
Red Sea and India Telegraph	-	18,027	18,027
Total: In Telegraph Department	59,656	402,502	462,158
Total: In other Departments	313	8,319	8,632
Total £.	59,969	410,821	470,790

No. 19 A.—ACCOUNT of RECEIPTS under MINOR DEPARTMENTS, for the Year ended 31st March 1879.

RECEIPTS.	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
IN INDIA:	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Receipts on account of Experimental Cotton, Silk, Tea and Cotton Gin Factories, and Model Farms	-	97	231	85	-	1,313	4	1,431	873	4,034
Botanical Garden, Receipts	521	-	-	-	161	1,430	-	400	1,000	3,512
Chinchona Plantation Receipts	-	-	-	-	11,251	-	-	-	-	11,251
Receipts on account of Public Exhibitions and Fairs	-	-	-	-	-	1,632	3,250	-	71	4,953
Fees, &c., levied under Inland Labour Transport Act II. of 1870	-	-	-	-	15,714	-	-	-	-	15,714
Examination Fees	-	-	-	-	-	-	-	5,128	617	5,745
Emigration Fees	-	-	-	-	1,132	1,599	-	1,307	-	4,038
Sale of Instruments and Stores by the Mathematical Instrument Factory	10,890	-	-	-	-	-	-	-	-	10,890
Miscellaneous	-	-	-	-	-	-	-	-	5	5
TOTAL RECEIPTS IN INDIA £.	11,411	97	231	85	28,258	5,974	3,254	8,266	2,566	60,142
IN ENGLAND:	£.									
Proceeds of Sales of Chinchona Bark	23,894	-	-	-	-	-	-	-	-	24,835
Sundry Receipts	941									
TOTAL RECEIPTS £.										84,977

No. 19 B.—ACCOUNT of CHARGES of MINOR DEPARTMENTS for the Year ended 31st March 1879.

MINOR DEPARTMENTS.	£.	£.
INDIA—GENERAL.		
Surveyor General's Department:		
Superintending Officers	3,742	
Office Establishment and Drawing Branch	5,729	
Lithographic Establishment	3,798	
Photographic Establishment	2,253	
Engraving Establishment	5,607	
Miscellaneous Contingent Charges	4,196	
		25,325
Mathematical Instrument Factory (including cost of instruments purchased in India)	–	4,760
Great Trigonometrical Survey:		
Superintending Officers	16,909	
Office Establishment at Head Quarters	7,027	
Pay of Field Establishment	19,411	
General Charges of the Survey	15,226	
		58,573
Topographical Survey:		
Superintending Officers	12,281	
Surveyors and Establishment	16,586	
General Charges of the Survey	10,437	
		39,304
Geological Survey:		
Superintending Officers	15,220	
Establishment	816	
General Charges (including maintenance of Library and Museum, and publication of Memoirs, &c.)	2,851	
		18,887
Indian Museum (Calcutta)	–	6,093
Meteorological Department	–	5,482
Board of Examiners	–	4,096
Archæological Department	–	4,300
Observatory	–	9
Director of Statistics (including Establishment for Vital Statistics)	–	207
Government Bull and Stallion Charges	–	17,149
Public Exhibitions and Fairs	–	167
Special Astronomical Observations	–	423
Botanical and other Public Gardens	–	330
Rents, Rates, and Taxes	–	893
Petty Construction and Repairs	–	8
		186,006
CENTRAL PROVINCES.		
Management of Local Funds	3,824	
Emigration	100	
Provincial Museums	194	
Meteorological Department	429	
Model Farm	1,161	
Donations to Scientific Societies	120	
Carried forward £.	5,828	186,006

MINOR DEPARTMENTS—*continued.*	£.	£.
Brought forward	–	186,006
CENTRAL PROVINCES—*continued.*		
Brought forward	5,828	
Bull and Stallion Charges	47	
Tea Nurseries and Plantations	2	
Public Exhibitions and Fairs	661	
Botanical and other Public Gardens	280	
Provincial Statistics	1,705	
Registration of Railway Traffic	19	
		8,542
BRITISH BURMAH.		
Museums	180	
Model Farm	1,333	
Meteorological Department	203	
Emigration	3,510	
Chinchona Plantation	461	
Veterinary Class	1,133	
Donations to Scientific Societies	120	
Bull and Stallion Charges	225	
Public Exhibitions and Fairs	181	
Rents, Rates, and Taxes	63	
Gazetteer and Statistical Memoirs	23	
Miscellaneous	195	
		7,627
ASSAM.		
Model Farm	302	
Meteorological Department	205	
Statistical Department	264	
Census Charges	15	
Public Exhibitions and Fairs	137	
Botanical and other Public Gardens	10	
Petty Construction and Repairs	11	
Examinations	4	
		948
BENGAL.		
Meteorological Department	1,271	
Emigration	2,539	
Examination	50	
Statistical Department	252	
Chinchona Plantations	9,080	
Donations to Scientific Societies, &c.	920	
Public Exhibitions and Fairs	217	
Archæological Department	948	
Registration of River-borne Traffic	1,846	
Model Farm	2	
Botanical and other Public Gardens	8,603	
Inland Labour Transport	5,664	
Museums	986	
Rents, Rates, and Taxes	107	
Petty Construction and Repairs	6	
		32,491
Carried forward £.	–	235,614

No. 19 B.—Account of Charges of Minor Departments for the Year ended 31st March 1879—*continued.*

Minor Departments—*continued.*	£.	£.
Brought forward	–	235,614
North Western Provinces and Oudh.		
Botanical and other Public Gardens	9,772	
Meteorological Department	1,118	
Archæological Department	155	
Public Exhibitions and Fairs	1,903	
Emigration	100	
Gazetteer and Statistical Memoirs	872	
Model Farms	3,832	
Bull and Stallion Charges	43	
Museums	871	
Local Statistics	6,706	
Miscellaneous	25	
		25,397
Punjab.		
Botanical and other Public Gardens	5,855	
Public Exhibitions and Fairs	2,992	
Meteorological Department	624	
Registration of Railway Traffic	120	
Gazetteer and Statistical Memoirs	572	
Model Farm	20	
Repairs of Monuments of Antiquity	16	
Archæological Department	20	
Provincial Statistics	1,572	
Museums	359	
Miscellaneous	64	
		12,214
Madras.		
Meteorological Department	898	
Archæological Department	24	
Examinations of Officers of the Covenanted Civil Service and of Candidates for admission to the Uncovenanted Civil Service	4,649	
Chinchona Plantations	8,059	
Astronomical Observatory	1,688	
Census Charges	222	
Donations to Agricultural and Scientific Societies	350	
Provincial Museums	1,388	
Emigration	1,920	
Gazetteer and Statistical Memoirs	782	
Carried forward £.	19,980	273,225

Minor Departments—*continued.*	£.	£.
Brought forward	–	273,225
Madras—*continued.*		
Brought forward	19,980	
Model Farms	5,713	
Botanical and other Public Gardens	1,832	
Provincial Statistics	1,084	
Rents, Rates, and Taxes	83	
Public Exhibitions and Fairs	96	
Exploration of Coals and Minerals	1,655	
Miscellaneous	4	
		30,447
Bombay.		
Botanical and other Public Gardens	1,594	
Meteorological Department	1,495	
Archæological Department	1,032	
Cotton Department	984	
Chinchona Plantations	34	
Observatories	1,489	
Experimental Factories	486	
Examinations	76	
Donations to Scientific Societies, &c.	360	
Bull and Stallion Charges	3,389	
Gazetteer and Statistical Memoirs	2,046	
Statistical Department	98	
Model Farms	1,106	
Victoria and Albert Museum	338	
Census	24	
Public Exhibitions and Fairs	1,258	
Management of Local Funds	8,624	
Other items	130	
		24,593
Total Charges in India	–	328,265
Charges in England.		
Stores for India:		
For Bengal	5,365	
„ Madras	12	
„ Bombay	163	
	5,538	
Other Charges as in Home Accounts	21,544	
		27,082
Total Minor Departments £.		355,347

No. 20 A.—ACCOUNT of RECEIPTS under LAW and JUSTICE, for the Year ended 31st March 1879.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Sale proceeds of Unclaimed and Escheated Property	2,298	2,594	951	287	4,798	2,794	3,017	2,077	2,055	20,871
Court Fees realised in Cash	136	347	513	170	2,827	29,906	642	2,160	902	37,603
Pleadership Examination Fees	- -	- -	- -	- -	1,632	402	- -	- -	- -	2,034
General Fees, Fines, and Forfeitures	1,495	15,228	22,006	9,186	93,327	30,861	32,386	35,971	28,058	268,518
Convict Settlement at Port Blair	30,314	- -	- -	- -	- -	- -	- -	- -	- -	30,314
Miscellaneous	612	490	184	279	2,617	818	313	1,272	1,553	8,138
Sale proceeds of Jail Manufactures	899	16,693	21,943	2,727	59,016	47,969	27,147	37,449	18,997	232,840
Receipts on account of Thuggee School of Industry	- -	15,465	- -	- -	- -	- -	2,844	- -	- -	18,309
Receipts on account of Convict Labour	92	607	1,979	1,420	124	- -	5,812	1,724	7,613	19,371
Other Jail Receipts	320	97	167	85	261	1,289	1,293	1,407	4,213	9,132
Registration Fees and Miscellaneous	677	4,943	1,143	2,464	86,983	37,455	17,955	52,038	29,838	233,496
TOTAL £.	36,843	56,464	48,886	16,618	251,585	151,494	91,409	134,098	93,229	880,626
Deduct - Refunds	1,034	2,531	7,277	1,840	11,874	3,715	2,277	5,423	3,043	39,014
NET RECEIPTS UNDER LAW AND JUSTICE £.	35,809	53,933	41,609	14,778	239,711	147,779	89,132	128,675	90,186	841,612

No. 20 B.—ACCOUNT of CHARGES under LAW and JUSTICE, for the Year ended 31st March 1879.

	£.	£.	£.
INDIA—GENERAL.			
Law Officers	- -	44	
Civil and Sessions Courts	- -	4,495	
Small Cause Court Establishments	- -	390	
Cantonment Magistrates: Salaries, Establishments, and Contingencies	- -	10,096	
Convict Charges at Port Blair:			
Salary and Establishment of the Superintendent	11,518		
Police Establishment	8,035		
Medical, Commissariat, and other Establishments	10,454		
Commissariat Supplies	67,171		
Stores, Clothing, Tools, &c.	9,609		
Passage and Subsistence Money to Convicts	15,070		
Miscellaneous Services, Supplies, and Contingencies	12,053		
Freight	23,488		
		157,998	
Convict Charges in the Straits Settlements	- -	877	
Jails:			
District Jails	4,089		
Lock-ups	134		
Jail Manufactures	1,117		
		5,340	
Registration: District Charges	- -	339	
Petty Construction and Repairs	- -	172	
			179,751
CENTRAL PROVINCES.			
Judicial Commissioner: Salary, Establishment, and Contingent Charges	- -	6,015	
Civil and Sessions Courts: Salary, Establishment, and Contingent Charges	- -	1,956	
Courts of Small Causes: Salary, Establishment, and Contingent Charges	- -	3,531	
Criminal Courts:			
Moiety of Salaries of Deputy Commissioners, Assistant and Extra Assistant Commissioners	26,967		
Salaries of Cantonment Magistrates	2,065		
Establishment	15,829		
Travelling Allowances	1,370		
Diet Money to Witnesses	1,597		
Service of Processes	5,419		
Service Postage	946		
Miscellaneous Contingencies	1,993		
		56,186	
Jails:			
Central Jails	13,655		
District Jails	10,071		
Lock-ups	1,390		
School of Industry	3,145		
Jail Manufactures	28,025		
		56,286	
Registration:			
Superintendence	1,012		
District Charges	1,631		
		2,643	
			126,617
BRITISH BURMAH.			
Recorder's Court: Salary, Establishment, and Contingencies	- -	4,873	
Law Officers	- -	1,880	
Judicial Commissioner	- -	5,294	
Civil and Sessions Court	- -	3,010	
Courts of Small Causes	- -	2,643	
Criminal Courts:			
Moiety of Salaries of Deputy, Assistant, and Extra Assistant Commissioners	29,559		
Salaries of Magistrates and Extra Moonsiffs	6,830		
Salaries of Cantonment Magistrates	240		
Establishment	12,960		
Service of Processes	7,634		
Travelling Allowances	1,460		
Contingent Charges	2,903		
		61,586	
Carried forward - - - £.		79,286	306,368

No. 20 B.—Account of Charges under Law and Justice, &c.—*continued.*

	£.	£.
Brought forward - - -	79,286	306,368
BRITISH BURMAH—*continued.*		
Jails:	£.	
Inspection and General Superintendence - - - - - -	1,976	
Central Jails - - - - - - - - - - - -	20,360	
District Jails - - - - - - - - - - - -	12,075	
Lock-ups - - - - - - - - - - - -	1,520	
Jail Manufactures - - - - - - - - - -	19,819	
Charges for Transportation of Convicts - - - - - -	234	
	55,984	
Registration; District Charges - - - - - - - - - -	555	
		135,825
ASSAM.		
Civil and Sessions Courts: Salaries, Establishments, and Contingencies -	15,572	
Law Officers - - - - - - - - - - - - - -	188	
Criminal Courts:		
Moiety of Salaries of Deputy, Assistant, and Extra Assistant Commissioners - - - - - - - - - - - -	20,143	
Establishment - - - - - - - - - - -	9,564	
Travelling Allowances - - - - - - - - -	1,323	
Service of Processes - - - - - - - - -	889	
Miscellaneous Contingencies - - - - - - - -	1,766	
	33,685	
Moiety of Salaries of Sub-Deputy Magistrates and Collectors, &c. - -	571	
Jails:		
Inspection and General Superintendence - - - - - -	493	
District Jails - - - - - - - - - - -	9,695	
Jail Manufactures - - - - - - - - - -	2,319	
	12,507	
Registration:		
Superintendence - - - - - - - - - -	190	
District Charges - - - - - - - - - -	1,504	
	1,694	
Rents, Rates, and Taxes - - - - - - - - - -	237	
Petty Construction and Repairs - - - - - - - - -	294	
		64,748
BENGAL.		
Salaries of High Court Judges - - - - - - - - -	59,759	
High Court, Appellate Branch: Establishment and Contingencies - -	28,065	
High Court, Original Branch: Establishment and Contingencies - -	19,230	
Law Officers: Salaries, Establishment, and Contingencies - - -	26,907	
Coroner's Court - - - - - - - - - - -	1,297	
Justices of the Peace - - - - - - - - - -	4,893	
Civil and Sessions Courts:		
Salaries of Civil and Sessions Judges, Additional Judges, Judicial Commissioners, Subordinate Judges, and Munsiffs - - -	182,325	
Establishment - - - - - - - - - - -	64,009	
Service of Processes - - - - - - - - -	55,880	
Travelling Allowances - - - - - - - - -	1,873	
Diet of Witnesses - - - - - - - - - -	1,525	
Service Postage - - - - - - - - - -	1,282	
Contingent Charges - - - - - - - - -	4,208	
	311,102	
Courts of Small Causes - - - - - - - - - -	27,401	
Criminal Courts:		
Moiety of Salaries of Magistrates, Joint, Assistant, and Deputy Magistrates, Deputy, Assistant, and Extra Assistant Commissioners -	123,647	
Salaries of Cantonment Magistrates and Assistant Superintendent Tributary Mehals - - - - - - - - - -	3,460	
Establishment - - - - - - - - - - -	35,352	
Travelling Allowances - - - - - - - - -	4,878	
Service Postage - - - - - - - - - -	1,615	
Service of Processes - - - - - - - - -	7,843	
Other Contingencies - - - - - - - - -	6,506	
	183,301	
Carried forward - - - £.	661,955	506,941

No. 20 B.—Account of Charges under Law and Justice, &c.—*continued.*

	£.	£.
Brought forward - - -	661,955	506,941
Bengal—*continued.*		
Jails:	£.	
Inspection and General Superintendence - - - - - -	5,718	
Presidency Jails - - - - - - - - - -	7,819	
Central Jails - - - - - - - - - -	36,251	
District Jails - - - - - - - - - -	50,507	
Lock-ups - - - - - - - - - -	8,608	
School of Industry - - - - - - - - - -	1,389	
Jail Manufactures - - - - - - - - - -	75,309	
		185,601
Registration:		
Superintendence - - - - - - - - - -	6,500	
District Charges - - - - - - - - - -	42,486	
		48,986
Pleadership Examination Charges - - - - - - - - -	- -	409
Moiety of Salaries of Sub-Deputy Magistrates and Collectors, &c. - -	- -	* 10,656
Rents, Rates, and Taxes - - - - - - - - - -	- -	188
		907, 95
North Western Provinces and Oudh.		
Salaries of High Court Judges - - - - - - - -	23,412	
Establishment and Contingencies of High Court - - - - -	10,934	
		34,346
Law Officers: Salaries, Establishments, &c. - - - - - -	- -	1,826
Judicial Commission: Salaries, Establishments and Contingencies - -	- -	6,382
Civil and Sessions Courts:		
Salaries of Civil and Sessions Judges, Subordinate Judges, and Munsiffs	90,041	
Establishment - - - - - - - - - -	39,481	
Service of Processes - - - - - - - - - -	38,331	
Service Postage - - - - - - - - - -	599	
Contingent Charges - - - - - - - - - -	3,715	
		172,167
Courts of Small Causes - - - - - - - - - -	- -	7,280
Criminal Courts:		
Moiety of Salaries of Magistrates, Joint, and Assistant Magistrates -	57,573	
Moiety of Salaries of Deputy and Assistant Commissioners - -	27,862	
Salaries of Extra Assistant Commissioners - - - - -	7,787	
Salaries of Cantonment and City Magistrates - - - - -	13,927	
Deputation Allowance not caused by absence of Officers - - -	124	
Establishment - - - - - - - - - -	34,479	
Travelling Allowances - - - - - - - - -	3,759	
Diet and Road Money to Witnesses - - - - - - - -	6,088	
Service Postage - - - - - - - - - -	1,589	
Other Contingencies - - - - - - - - -	6,808	
		159,996
Compensation Pay of Covenanted Civilians - - - - - -	- -	3,874
Jails:		
Inspection and General Superintendence - - - - - -	4,028	
Central Jails - - - - - - - - - -	58,100	
District Jails - - - - - - - - - -	82,372	
Jail Manufactures - - - - - - - - - -	34,288	
		178,788
Registration:		
Superintendence - - - - - - - - - -	2,008	
District Charges - - - - - - - - - -	16,578	
		18,586
		583,245
Punjab.		
Salaries of Chief Court Judges - - - - - - - -	- -	13,386
Establishment and Contingencies of Chief Court - - - - -	- -	8,888
Salary of Judicial Commissioner - - - - - - - -	- -	602
Law Officers - - - - - - - - - - -	- -	1,875
Civil and Sessions Courts - - - - - - - - -	- -	66,947
Courts of Small Causes - - - - - - - - - -	- -	4,078
Carried forward - - - £.	95,776	1,997,981

* Includes 17 *l.* for Charges, exclusively debited to Law and Justice.

No. 20 B.—Account of Charges under Law and Justice, &c.—*continued.*

		£.	£.
	Brought forward - - -	95,776	1,997,981
PUNJAB—*continued.*			
Criminal Courts:	£.		
Moiety of Salaries of Deputy, Assistant, and Extra Assistant Commissioners	58,462		
Salaries of Cantonment Magistrates	9,081		
Deputation Allowance not caused by absence of Officers	236		
Establishment	32,676		
Travelling Allowances	2,369		
Diet-money to Witnesses	3,528		
Service Postage	3,477		
Other Contingent Charges	4,552		
		114,381	
Jails:			
Inspection and General Superintendence	3,100		
Central Jails	12,400		
District Jails	60,726		
Lock-ups	3,724		
Convict Camps and Temporary Central Jails	12,598		
School of Industry	2,694		
Jail Manufactures	18,059		
Charges for Transportation of Convicts	12		
		113,313	
Registration:			
Superintendence	1,730		
District Charges	8,424		
		10,154	
			333,624
MADRAS.			
Salaries of High Court Judges	- -	22,039	
High Court, Appellate Branch: Establishment and Contingencies	- -	9,384	
High Court, Original Branch: Establishment and Contingencies	- -	8,941	
Law Officers, Administrator General, and Coroner's Court	- -	11,808	
Justices of the Peace	- -	6,346	
Civil and Sessions Courts:			
Salaries of Civil and Sessions Judges, Subordinate Judges and Munsiffs	89,625		
Moiety of Salary of the Commissioner of the Neilgherry Hills and his Assistant	1,592		
Establishment	56,890		
Service of Processes	42,877		
Diet of Witnesses	4,679		
Service Postage	411		
Contingent Charges	2,863		
		198,937	
Courts of Small Causes	- -	18,183	
Criminal Courts:			
One-fifth of Salaries of Magistrates, Joint, Assistant, and Deputy Magistrates	23,995		
Salaries of Cantonment Magistrates, Sub-Magistrates, &c.	6,017		
Moiety of Salaries of Officers of other Governments	35		
Establishment	44,417		
Travelling Allowances	5,286		
Diet of Witnesses	5,052		
Contingent Charges	7,130		
		91,932	
Jails:			
Inspection and General Superintendence	3,723		
Presidency Jails	7,195		
Central Jails	53,216		
District Jails	76,901		
Lock-ups	19,509		
Jail Manufactures	29,715		
Charges for Transportation of Convicts	2,133		
	192,392		
Deduct,—Famine Charges	70,250		
		122,142	
Registration:			
Superintendence	3,064		
District Charges	31,572		
		34,636	
Rents, Rates, and Taxes	- -	914	
Petty Construction and Repairs	- -	3,317	
			528,579
	Carried forward - - - £.		2,860,184

No. 20 B.—Account of Charges under Law and Justice, &c.—*continued.*

	£.	£.
Brought forward - - -	- -	2,860,184
Bombay.	£.	
Salaries of High Court Judges - - - - - - - - - -	- -	36,776
High Court, Appellate Branch: Establishment and Contingencies - -	- -	10,871
High Court, Original Branch: Establishment and Contingencies - -	- -	30,244
Law Officers, Administrator General, and Coroner's Court - - -	- -	19,715
Justices of the Peace and the Petty Sessions Court - - - - -	- -	8,836
Civil and Sessions Courts, including Salaries and Establishment of Judicial Commissioner:		
Salaries of Judicial Commissioner, Judges, Assistant and Subordinate Judges - - - - - - - - - - -	81,217	
Establishment - - - - - - - - - - -	42,893	
Service of Processes - - - - - - - - - -	42,049	
Travelling Allowances - - - - - - - - - -	3,096	
Service Postage - - - - - - - - - - -	839	
Diet of Witnesses - - - - - - - - - - -	2,349	
Other Contingencies - - - - - - - - - -	5,303	
		177,746
Courts of Small Causes - - - - - - - - - - -	- -	25,911
Criminal Courts:		
Moiety of Salaries of Magistrates, Assistant, and Extra Assistant Magistrates - - - - - - - - - -	50,286	
Salaries of Deputy Magistrates, including the City Magistrate of Bombay - - - - - - - - - -	10,782	
Salaries of Cantonment and Railway Magistrates - - - -	7,377	
Establishment - - - - - - - - - -	36,208	
Travelling Allowances - - - - - - - - - -	12,880	
Service Postage - - - - - - - - - -	2,445	
Diet of Witnesses - - - - - - - - - -	5,905	
Payments to Officers of other Presidencies - - - - -	1,972	
Other Contingent Charges - - - - - - - -	1,111	
		128,966
Convict Charges at Straits Settlements - - - - - -	- -	1,413
Jails:		
Inspection and General Superintendence - - - - - -	3,343	
Presidency Jails - - - - - - - - - - -	7,876	
Central Jails - - - - - - - - - - -	9,829	
District Jails - - - - - - - - - - -	58,870	
Lock-ups - - - - - - - - - - -	5,904	
Convict Camps and Temporary Jails - - - - - -	13,907	
School of Industry - - - - - - - - - -	1,531	
Jail Manufactures - - - - - - - - - -	11,016	
Charges for Transportation of Convicts - - - - - -	623	
		112,899
Registration:		
Superintendence - - - - - - - - - - -	2,771	
District Charges - - - - - - - - - - -	20,363	
		23,134
		576,511
TOTAL CHARGES IN INDIA - - - £.		3,436,695
Charges in England.		
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports - - -	150	
Passage and Outfit of a Puisne Judge of the High Court of Judicature at Calcutta - - - - - - - - - - - - -	800	
		950
Stores for India: Books, &c.:		
For Bengal - - - - - - - - - - -	139	
For Madras - - - - - - - - - - -	3	
For Bombay - - - - - - - - - - -	3	
		145
		1,095
TOTAL CHARGES UNDER LAW AND JUSTICE - - £.		3,437,790

No. 21.—ACCOUNT of RECEIPTS and CHARGES connected with POLICE, for the Year ended 31st March 1879.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Receipts from Railway Companies on account of Railway Police	- -	1,189	- -	- -	- -	5,842	62	287	2,404	9,784
Receipts on account of Police supplied to Public Departments, Private Persons, and Companies	- -	573	- -	133	2,538	1,818	1,113	3,113	828	10,116
Contributions received for Police furnished to Municipal, Cantonment, and Town Funds	- -	640	12,430	- -	- -	9,059	- -	- -	6,827	28,956
Recoveries on account of Village Police	- -	- -	- -	- -	410	- -	- -	- -	2,145	2,555
Fees, Fines, and Forfeitures	456	15,365	5,839	3,266	34,209	15,245	10,002	26,145	17,843	128,370
Cash Receipts under Act XXXI. of 1860 (Arms Act)	- -	3	83	- -	57	29	55	6	68	301
Contributions for Pensions	66	64	- -	15	1,821	1,222	53	- -	767	4,008
Miscellaneous	43	386	769	2,004	4,151	2,202	2,848	8,521	6,094	27,018
TOTAL RECEIPTS £.	565	18,220	19,121	5,418	43,186	35,417	14,133	38,072	36,976	211,108
CHARGES.										
Presidency Police	- -	- -	- -	- -	24,639	- -	- -	18,568	15,738	58,945
Provincial Superintending Officers of the District Police	- -	3,653	3,175	2,783	12,314	12,333	14,427	17,497	1,280	67,462
District Executive Force:										
District Superintendents and Assistants	840	15,011	12,335	6,351	48,585	39,027	35,644	28,712	22,081	208,586
Inspectors, Constables, &c.	7,102	77,522	88,441	44,000	219,735	256,492	180,412	259,579	261,794	1,395,077
Office and other Establishments	- -	2,719	345	1,815	10,471*	2,791	385	- -	6,089	24,615
Police Hospitals, Establishments and Charges	51	1,520	- -	793	478	2,568	1,823	2,946	1,444	11,623
Clothing	204	4,263	6,651	3,123	9,181	16,564	7,206	24,068	- -	71,260
Arms and Accoutrements	- -	524	1,087	7,564	1,245	3,742	2,062	3,021	- -	19,245
Miscellaneous	659	11,516	6,910	6,090	37,701	14,759	12,680	17,124	33,275†	140,714
Government Railway Police	653	3,195	- -	- -	2,963	9,054	1,361	- -	2,179	19,405
Municipal Police	- -	- -	15,883	- -	3,566	2,500	- -	- -	- -	21,949
Village Police	- -	- -	9,377	- -	199	217,440	- -	1,531	49,599	278,146
Special Police	- -	- -	12,777	- -	18,023	4,859	7,796	- -	- -	43,455
Town Executive Force	- -	- -	892	- -	- -	- -	- -	- -	- -	892
Collection of Cattle Trespass Fines	- -	3,656	96	741	12,190	4,187	2,857	15,063	5,852	44,642
Steam Boiler Inspection Establishment and Charges	- -	- -	- -	- -	1,077	- -	- -	- -	1,019	2,096
Grants in Aid to Municipalities	- -	- -	- -	- -	- -	64	- -	- -	- -	64
Thuggee and Dacoity	10,943	- -	- -	- -	- -	- -	- -	- -	- -	10,943
TOTAL CHARGES £.	20,452	123,579	157,969	73,260	402,367	586,380	266,653	388,109	400,350	2,419,119

* Includes Hospital Establishment.

† Includes Charges for Clothing, Arms, &c.

No. 22 A.—ACCOUNT of MARINE RECEIPTS for the Year ended 31st March 1879.

RECEIPTS.	India, General.	British Burmah.	Bengal.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.
Pilotage Receipts	-	-	86,271	1,233	-	87,504
Dockyard Services and Supplies to Private Individuals:						
Hire of Docks, Warp Boats, &c.	-	-	5	-	5,699	5,704
Rent of Cables	-	-	-	84	-	84
Hire of Steamers	-	-	1,842	-	-	1,842
Wages and Miscellaneous	-	-	11,906	3	14,571	26,480
Sale Proceeds of Vessels and Stores:						
Stores, &c., for Vessels of the Royal Navy					13,115	
Stores, &c., for Indian Troop Service					1,892	
Stores, &c., for Military Department					4,722	
Stores, &c., for Public Works Department	-	26	33,212	223	713	80,267
Stores, &c., for Port Trust					3,606	
Stores, &c., for other Governments					15,822	
Miscellaneous					6,936	
Registration and other Fees:						
Fees realised at the Shipping Office	-	311	2,308		2,762	
Examination Fees	-	-	69		-	
Fees under Merchant Seamen's Act of 1854	-	-	19	121	-	5,967
Towage Fees	-	-	57		-	
Port Fees	-	-	-		260	
Miscellaneous	-	-	-		60	
Recoveries on account of Capitalised Pensions	-	-	-	-	765	765
Freight, Passage, and Tonnage	-	249	-	-	-	249
Miscellaneous:						
Deductions for Pension Fund	-	-	775	-	181	956
Deductions for Mess Money	-	-	1,487	-	-	1,487
Coast Light Dues	-	9,097	-	-	-	9,097
Calcutta Port Receipts	-	-	26,557	-	-	26,557
Other Items	779	680	880	34	1,263	3,636
TOTAL MARINE RECEIPTS £.	779	10,363	165,388	1,698	72,367	250,595

No. 22 B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1879.

CHARGES.	£.	£.	£.
INDIA, GENERAL.			
MARINE SURVEYS.			
Gun-boat "Clyde":			
Pay to Officers and Crew	70		
Contingencies	35		
		105	
Steam Cutters "Greenwich" and Girdlestone":			
Pay to Officers and Crews	1,319		
Contingencies	499		
		1,818	
Stores and Coals supplied:			
To Gun-boat "Clyde"	-	115	
To Steam Cutters	-		
Outfit for Vessels and Steamers	-	3,558	
India Marine Survey	-	10,971	
Marine Pensions and Gratuities	-	15	
Miscellaneous	-	7	
			16,589
CENTRAL PROVINCES.			
Marine Pensions and Gratuities	-	-	42
BRITISH BURMAH.			
MARINE ESTABLISHMENTS.	£.		
Shipping Master	72		
Establishment	36		
Transport Agencies	84		
Contingencies	5		
	197		
DOCKYARD.			
Naval Storekeeper's Department.			
Establishment	360		
		557	
MARINE PAY AND ALLOWANCES.			
Sea-going Vessels in Commission.			
Tonnage 600 / Horse Power 140 — Steamer "Irrawaddy"	2,996		
Tonnage 600 / Horse Power 140 — Steamer "Ava"	652		
River Steam Launch	147		
		3,795	
Miscellaneous Repairs of Ships	-	231	
Victuals for Crews of Ships	-	533	
Coals and Fuel purchased in the Country	-	1,154	
Timber, Stores, &c., purchased in the Country	-	740	
Conveyance of Mails	-	7,800	
MISCELLANEOUS.			
Passage, Freight, &c.	-	17	
Shipping Fees and Sundries	-	79	
Lighthouses and Ships	-	6,517	
Marine Pensions and Gratuities	-	137	
Survey of Sea-port Towns	-	1,123	
Rents, Rates, and Taxes	-	18	
			22,701
BENGAL.			
MARINE ESTABLISHMENTS.			

	Salaries.	Establishment.	Contingencies.		
	£.	£.	£.		
Superintendent of Marine	3,267	1,325	181		
Marine Court	–	358	–		
Marine Surgeon	24	12	–		
Shipping Office	1,243	480	95		
Agent for Transports / Agent for Government Consignments	733	567	393		
Examiner of Dockyard Accounts	57	1,613	70		
Account Branch, Controller of Military Accounts Marine Office Establishment	–	587	–		
Port Master's Department	2,802	1,486	631		
TOTAL £.	8,126	6,428	1,370	15,924	
Carried forward £.				15,924	39,332

No. 22 B.—Account of Marine Charges for the Year ended 31st March 1879—*continued.*

			£.	£.	£.
		Brought forward - - -	15,924	- -	39,332
		BENGAL—*continued.*			
		MARINE ESTABLISHMENTS—*continued.*			
		DOCKYARD.	Salaries.	Establishment	Contingencies.
			£.	£.	£.
		Naval Storekeeper's Department - - - -	1,152	679	162
		Chief Engineer's Department - - - - -	2,175	323	5
		Master Builder's Department - - - -	1,443	736	200
		TOTAL - - - £.	4,770	1,738	367
				6,875	
					22,799
Tonnage.	Horse Power.	MARINE PAY AND ALLOWANCES.			
		Sea-going Vessels in Commission.			
278	60	Steamer "Ava" - - - - - - - -		475	
885	–	Sailing Vessel "Czarewitch" - - - - -		3,241	
609	150	Steamer "Enterprise" - - - - - - -		2,591	
1,300	250	Steamer "Tenasserim" - - - - - -		5,058	
–	–	"Feroze" - - - - - - - -		205	
600	140	"Irrawaddy" - - - - - - - -		10	
182	–	"Constance" - - - - - - - -		1,628	
		Contingencies - - - - - - - -		460	
					13,668
		Sea-going Vessels out of Commission.			
405	120	Steamer "Nemesis" - - - - - - -		35	
885	–	Sailing Vessel "Czarewitch" - - - - -		367	
1,300	250	Steamer "Tenasserim" - - - - - -		2,295	
609	150	Steamer "Enterprise" - - - - - - -		1,038	
–	–	Steamer "Ava" - - - - - - - -		222	
459	150	Steamer "Celerity" - - - - - - -		572	
300	80	Steamer "Hugh Rose" - - - - - - -		35	
328	150	Steamer "Irrawaddy" - - - - - - -		1	
		Steamer "Colombo" - - - - - - -		36	
		Contingencies - - - - - - - -		136	
					4,737
		Inland Vessels in Commission.			
271	200	Steamer "Jaboona" - - - - - - -		922	
391	120	Steamer "Sir William Peel" - - - - -		2,100	
208	60	Steamer "Teesta" - - - - - - -		151	
295	90	Steamer "Koladyne" - - - - - - -		2,873	
357	170	Steamer "Prince Albert" - - - - - -		494	
299	90	Steamer "Koel" - - - - - - -		752	
400	–	Troop Boat "Isla" - - - - - - -		122	
304	–	Flat "Gogra" - - - - - - - -		828	
400	–	Flat "Ganges" - - - - - - - -		374	
200	–	Troop Boat "Konai" - - - - - - -		503	
55	110	Steamer "Chaffinch" - - - - - - -		519	
85	110	Steamer "Linnet" - - - - - - -		2,193	
		Flat "Sonamooky" - - - - - - -		346	
Nos. 1 to 10 at 85 each	at 100 each	Screw Steamers - - - - - - - -		525	
Nos. 1 to 4 at 55 each	at 110 each	Paddle Steamers - - - - - - - -		51	
		Contingencies - - - - - - - -		606	
					13,359
		Inland Vessels out of Commission.			
357	170	Steamer "Prince Albert" - - - - - -		267	
400	–	Troop Boat "Isla" - - - - - - -		44	
Nos. 1 to 10 at 85 each	at 100 each	Screw Steamers - - - - - - - -		270	
Nos. 1 to 4 at 55 each	at 110 each	Paddle Steamers - - - - - - - -		70	
		Carried forward - - - £.		651	54,563	39,332

No. 22 B.—Account of Marine Charges for the Year ended 31st March 1879—*continued.*

Tonnage.	Horse Power.		£.	£.	£.
		Brought forward - - -	651	54,563	39,332
		BENGAL—*continued.*			
		MARINE PAY AND ALLOWANCES—*continued.*			
		Inland Vessels out of Commission—continued.			
299	90	Steamer "Koel" - - - - - - - -	57		
271	200	Steamer "Jaboona" - - - - - - - -	405		
208	60	Steamer "Teesta" - - - - - - - -	252		
20	12	Steamer "Flame" - - - - - - - -	64		
		Contingencies - - - - - - - -	4		
		Other Vessels and Small Boats - - - - -	394		
				1,827	
		STATE YACHT ESTABLISHMENT.			
		Pay of Crew and Contingencies of the Governor General's State Yacht "Sonamookee," including charges of the Steamer "Gemini" - -	1,284		
		Pay of Crew and Contingencies of the Lieutenant Governor's State Yacht "Rhotas" - - - - - - - - - - - -	497		
				1,781	
		PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS.			
		Branch, Master, and Mate Pilots' Allowances - - - - -	4,307		
		Volunteers' and Leadsmen's Allowances - - - - - - -	1,932		
		Pilotage Allowance, Free List - - - - - - - -	28,358		
		Pilotage Allowance, Licensed List - - - - - - - -	12,706		
		Pilot Vessels - - - - - - - - - - -	7,869		
		Surgeon at the Sandheads - - - - - - - -	419		
		Mess, Passage, and Miscellaneous - - - - - - - -	3,066		
				58,657	
		LIGHTHOUSES AND SHIPS.			
		Lighthouse Establishment - - - - - - - - -	350		
		Lighthouse Contingencies - - - - - - - - -	3,669		
				4,019	
		BUILDING AND REPAIRS OF SHIPS.			
		Artificers, Builder's Department - - - - - - - -	3,253		
		Artificers, Steam Factory - - - - - - - - -	7,083		
		Marine Storekeeper's Department - - - - - - - -	603		
		Dockmaster's Department - - - - - - - - -	1,107		
		Miscellaneous - - - - - - - - - - -	480		
				12,526	
		Purchase of Ships and Vessels - - - - - - - - -	- -	2,920	
		Coal and Fuel purchased in the Country and Coal and Steam Agencies and Contingencies - - - - - - - - - -	- -	10,741	
		Victuals purchased in the Country for Crews of Ships and Vessels - -	- -	4,204	
		TIMBER, STORES, &c., PURCHASED IN THE COUNTRY.			
		Timber and Spars - - - - - - - - - - -	1,492		
		Metals, Machinery, and Stores, including Stationery and Miscellaneous -	10,898		
		Freight, Carriage, and Stowage - - - - - - - - -	1,687		
				14,077	
		MISCELLANEOUS.			
		Life-Boat Establishment - - - - - - - - -	74		
		Calcutta Port Charges - - - - - - - - -	36,634		
		Mutla Port Charges - - - - - - - - -	1,908		
		Rents, Rates, and Taxes - - - - - - - - -	653		
		Passage, Freight, &c. - - - - - - - - -	2,246		
		Shipping Fees and Sundries - - - - - - - -	194		
		Pensions and Gratuities - - - - - - - - -	6,186		
		Miscellaneous - - - - - - - - - -	218		
		Dockyard Services and Supplies - - - - - - - -	535		
				48,648	
					213,963
		Carried forward - - - £.			253,295

No. 22 B.—Account of Marine Charges for the Year ended 31st March 1879—*continued.*

			£.	£.	£.
		Brought forward			253,295
		PUNJAB:			
		Pensions and Gratuities			177
		MADRAS:			
		Master Attendants	3,101		
		Marine Surgeon	214		
		Miscellaneous Establishment	1,442		
		Contingencies	1,586		
				6,343	
Tonnage.	Horse Power.	**Marine Pay and Allowances.** *Charges incurred on account of the following Vessels.*			
278	60	Steamer "Ava"	17		
60	30	Steamer "Margaret Northcote"	245		
337	50	Steamer "Tug and Dredge Albuquerque"	34		
147¾	30	Steamer "Lady Mary Grenvelle"	18		
108¼	10	Steamer "John Chapman"	3		
				317	
		Lighthouses and Ships	1,206		
		Pensions and Gratuities	129		
		Miscellaneous, including Rents, Rates, and Taxes	788		
				2,123	
					8,783
		BOMBAY:			
		Marine Establishments.			

	Salaries.	Establishment.	Contingencies.			
At Chief Port.	£.	£.	£.			
Naval Commander in Chief, India Station	1,083	–	–			
Superintendent of Marine	1,585	1,280	340			
Shipping Master, Bombay	716	605	40			
Agent for Transports	–	96	–			
Marine Court	–	–	88			
Dockyard Accountant	683	–	–			
Deputy Surgeon General	–	62	9			
Dockyard Constructor	320	–	–			
	4,387	2,043	477	6,907		
Dockyard.						
Dock Master's Department	1,390	158	3			
Naval Storekeeper's Department	1,369	2,458	24			
Chief Engineer's Department	2,209	890	3			
Master Builder's Department	1,045	811	27			
Hydraulic Lift Dock at Hog Island	636	342	24			
	7,549	4,659	81	12,289		
At other Ports.						
Shipping Master at Aden	–	96	2			
Port Surgeon at Aden	820	–	–			
	820	96	2	918		
					20,114	
			Carried forward	£.	20,114	262,255

No. 22 B.—Account of Marine Charges for the Year ended 31st March 1879—*continued.*

Tonnage.	Horse Power.		Pay.	Contingencies.	£.	£.	£.
		Brought forward - - -			- -	20,114	262,255
		BOMBAY—*continued.*					
		MARINE PAY AND ALLOWANCES.					
		AT CHIEF PORT.					
		Sea-going Vessels in Commission.	£.	£.			
1,060	160	Steamer "Dalhousie" - - -	4,343	195	4,538		
		AT OTHER PORTS.					
		Vessels in Commission.					
523	150	Steamer "Kwangtung" - - -	2,765	61			
597	70	Steamer "Amberwitch" - - -	3,733	248			
300	80	Gun Boat "Hugh Rose" - - -	280	80			
		Pay to the Interpreter for the Vessels in the Persian Gulf - - -	96	–			
			6,874	389	7,263		
		AT CHIEF PORT.					
		Inland Steamers and Flats in Commission.					
204	40	Steamer "Comet" - - - -	2,135	32			
414	250	Steam Tug "Manora" - - -	311	13			
435	60	Steamer "Jhelum" - - - -	1,768	46			
432	–	Flat "Multan" - - - -	144	–			
			4,358	91	4,449		
		Tug for Harbour Service.					
472 7/94	200	Steamer "Dagmar" - - - -	430	–	430		
		Other Vessels and Small Boats.					
		Hulks and Vessels in Ordinary - -	1,629	1			
40	10	Despatch Boat, Steamer "Snake" -	110	–			
		Boats for the use of Dockyard - -	4,786	–			
5	–	Life Boat at Alibaug - - -	62	1			
308	100	Despatch Boat, Steamer "May Frere"	2,172	51			
60	30	Steamer "Margaret Northcote" -	13	–			
885	30	Steamer "Czarewitch" - -	–	59			
1,300	250	Steamer "Tenasserim" - - -	6	156			
1,115½	130	Telegraph Steamer "Patrick Stewart"	111	12			
			8,889	280	9,169		
		Turret Ships.					
1,854	200	"Abyssinia" - - - - -	3,088	17			
2,187	250	"Magdala" - - - - -	2,168	38			
			5,256	55	5,311		
						31,160	
		BUILDING AND REPAIRS OF SHIPS.					
		Wages of Artificers, Builder's Department - - - - - -			16,880		
		Wages of Artificers, Steam Factory - - - - - - -			9,083		
		Wages of Artificers, Marine Storekeeper's Department - - - -			2,923		
		Wages of Artificers, Dock Master's Department - - - - -			829		
		Miscellaneous - - - - - - - - - - - -			187		
						29,902	
				Carried forward - - - £.		81,176	262,255

No. 22 B.—Account of Marine Charges for the Year ended 31st March 1879—*continued.*

	£.	£.	£.
Brought forward		81,176	262,255
BOMBAY—*continued.*			
Victuals Purchased in the Country for Crews of Ships and Vessels		8,191	
Coal Purchased in the Country, Coal and Steam Agencies, &c.			
Coal and Fuel purchased in the Country, Cost of Coal and Fuel	13,460		
Coal and Steam Agencies:			
Coal Depôts	989		
Two-thirds Freight on Coal imported from England	4,426		
		18,875	
Timber, Stores, &c., Purchased in the Country.			
Timber and Spars	432		
Metals, Machinery, and Stores, including Stationery and Miscellaneous	15,917		
Freight, Carriage, and Stowage	1,769		
		18,118	
Miscellaneous.			
Sea Pilotage at Kurrachee	276		
Passage, Freight, &c.	521		
Shipping Fees and Sundries	9,633		
Pensioners	6,515		
Her Majesty's Vessels in Indian Seas	5,342		
Marine Coast Harbour and River Survey	32		
Two-thirds Freight on Europe Stores	428		
Lighthouses and Ships	793		
Miscellaneous	9		
		23,549	
		149,909	
Deduct,—Charges for service rendered to the Indo-European Telegraph and other Departments		7,464	
			142,445
Total Charges in India			£. 404,700
Charges in England.			
Sundry Payments as in Home Accounts		122,278	
Stores for India:	£.		
For Bengal: Miscellaneous Stores	14,688		
For Madras: Coals	£. 444		
Miscellaneous Stores	211		
	655		
For Bombay: Coals	4,667		
Miscellaneous Stores	1,715		
	6,382		
		21,725	
			144,003
Total Marine Charges			£. 548,703

No. 23.—ACCOUNT of RECEIPTS and CHARGES under EDUCATION, for the Year ended 31st March 1879.

	Fees and Fines.	Income from Endowments in Land.	Contributions.	Sale Proceeds of Books, &c.	Miscellaneous.	TOTAL.
RECEIPTS.	£.	£.	£.	£.	£.	£.
India, General	203	- -	574	65	- -	842
Central Provinces	1,562	- -	2,797	2,789	254	7,402
British Burmah	2,070	- -	574	1,224	633	4,501
Assam	2,154	- -	80	- -	109	2,343
Bengal	40,666	407	3,984	33	2,870	47,960
North Western Provinces and Oudh	5,627	1,124	2,223	2,608	601	12,183
Punjab	3,480	- -	- -	6,015	260	9,755
Madras	16,492	- -	34	1,459	645	18,630
Bombay	25,583	309	16,484	- -	1,433	43,809
TOTAL RECEIPTS - - £.	97,837	1,840	26,750	14,193	6,805	147,425

CHARGES.	£.	£.
INDIA, GENERAL.		
Inspectors of Schools:		
Salaries, Establishment and Contingencies	1,611	
Government College at Ajmere	3,522	
School Establishment and Contingencies:		
Schools, Higher Class - £. 1,767		
Schools, Middle Class - 146		
Schools, Lower Class - 1,306		
Boarding Schools - 134		
Normal Schools - 313		
	3,666	
Scholarships and Prizes	279	
Grants-in-Aid	2,096	
Grants for the Encouragement of Literature	3	
Miscellaneous	338	
		11,515
CENTRAL PROVINCES.		
Inspector General of Education:		
Salaries, Establishment and Contingencies	2,722	
Inspectors of Schools:		
Salaries, Establishment and Contingencies	7,910	
School Establishment and Contingencies:		
Schools, Higher Class, Schools, Middle Class, Schools, Lower Class - £. 27,290		
Normal Schools - 2,976		
	30,266	
Carried forward - - £.	40,898	11,515

CHARGES—*continued.*	£.	£.
Brought forward	- -	11,515
CENTRAL PROVINCES—*continued.*		
Brought forward	40,898	
Scholarships and Prizes	2,916	
Grants for the Encouragement of Literature	61	
Government Book Depôt	3,014	
Grants-in-Aid	3,025	
Payments by Results	1,305	
Miscellaneous	2,686	
		53,905
BRITISH BURMAH.		
Director of Public Instruction: £.		
Salary - 895		
Establishment - 463		
Contingencies - 358		
	1,716	
Inspector of Schools:		
Salary, Establishment and Contingencies	2,886	
School Establishment and Contingencies:		
Schools, Higher Class - 7,210		
Schools, Middle Class - 4,592		
Schools, Lower Class - 2,074		
Girls' Schools - 162		
Boarding Schools - 139		
	14,177	
Scholarships and Prizes	1,994	
Grants for the Encouragement of Literature	68	
Government Book Depôt	2,183	
Grants-in-Aid	5,792	
Miscellaneous	297	
		29,113
Carried forward - - - £.		94,533

No. 23.—Account of Receipts and Charges under Education, for the Year ended 31st March 1879—*continued.*

CHARGES—*continued.*	£.	£.
Brought forward	–	94,533
Assam.		
Inspectors of Schools:	£.	
Salaries	3,042	
Establishment	595	
Contingencies	1,259	
	4,896	
School Establishment and Contingencies:		
Schools, Higher Class, Schools, Middle Class	4,996	
Normal Schools	1,667	
	6,663	
Scholarships and Prizes	1,211	
Grants-in-Aid	6,742	
Grants for Encouragement of Literature	15	
Miscellaneous	102	
		19,629
Bengal.		
Director of Public Instruction:		
Salary	2,304	
Establishment	1,505	
Contingencies	693	
	4,502	
Inspectors of Schools:		
Salaries	21,801	
Establishment	3,330	
Contingencies	9,604	
	34,735	
Government Colleges:		
General	42,637	
Special	5,621	
	48,258	
School Establishment and Contingencies:		
Schools, Higher Class	35,820	
Schools, Middle Class	8,744	
Schools, Lower Class	41,001	
Normal Schools	6,175	
Schools for Girls	1,245	
Boarding Schools	787	
Technical Schools	4,410	
	98,182	
Scholarships and Prizes	15,891	
Grants-in-Aid	44,018	
Grants for the Encouragement of Literature	849	
Miscellaneous	4,264	
		250,699
Carried forward £.		364,861

CHARGES—*continued.*	£.	£.
Brought forward	–	364,861
North Western Provinces and Oudh.	£.	
Director of Public Instruction:		
Salary	2,396	
Establishment	979	
Contingencies	228	
	3,603	
Inspectors of Schools:		
Salaries	7,521	
Establishment	9,288	
Contingencies	3,990	
	20,799	
Government Colleges, General	–	15,561
School Establishment and Contingencies:		
Schools, Higher Class, Schools, Middle Class	36,142	
Schools, Lower Class	59,156	
Normal Schools	2,711	
	98,009	
Scholarships and Prizes	5,097	
Grants for the Encouragement of Literature	613	
Government Book Depôt	1,549	
Grants-in-Aid	20,149	
Miscellaneous	92	
		165,472
Punjab.		
Director of Public Instruction:		
Salary	2,400	
Establishment	1,111	
Contingencies	423	
	3,934	
Inspectors of Schools, &c.:		
Salaries	9,097	
Establishment	1,976	
Contingencies	1,982	
	13,055	
Government Colleges, General	–	4,645
School Establishment and Contingencies:		
Schools, Lower Class	43,233	
Normal Schools	1,463	
Technical Schools	1,932	
Girls' Schools	728	
	47,356	
Scholarships and Prizes	6,344	
Grants for the Encouragement of Literature	357	
Government Book Depôt	5,671	
Grants-in-Aid	23,478	
Miscellaneous	2,180	
		107,020
Carried forward £.		637,353

No. 23.—Account of Receipts and Charges under Education, for the Year ended 31st March 1879—*continued.*

CHARGES—*continued.*	£.	£.
Brought forward - - -	–	637,353
MADRAS.		
Madras University:	£.	
Salary of Registrar -	360	
Establishment of Registrar.	148	
Fees to Examiners -	3,145	
Miscellaneous - -	897	
	4,550	
Deduct,—University Fees and Sale of Calendars.	4,550	—
Director of Public Instruction:		
Salary - - -	2,970	
Establishment - -	1,154	
Contingencies - -	703	
		4,827
Inspectors of Schools:		
Salaries - - -	17,870	
Establishment and Contingencies.	6,203	
		24,073
Government Colleges:		
General - - -	13,088	
Special - - -	4,432	
		17,520
School Establishment and Contingencies:		
Schools, Higher Class -		
Schools, Middle Class -	39,643	
Schools, Lower Class -		
Girls' Schools - -	464	
Normal Schools - -	4,324	
Technical Schools -	3,537	
		47,968
Scholarships and Prizes - - -		2,431
Government Book Depôt - - -		2,479
Grants-in-Aid - - - - -		31,879
Payments by results - - - -		4,954
Miscellaneous - - - - -		1,585
		137,716
Carried forward - - - £.		775,069

CHARGES—*continued.*	£.	£.
Brought forward - - -	–	775,069
BOMBAY.		
Bombay University:	£.	
Salary of Registrar -	360	
Establishment of Registrar.	169	
Miscellaneous - -	2,615	
		3,144
Director of Public Instruction:		
Salary - - - -	2,448	
Establishment - -	778	
Contingencies - -	455	
		3,681
Inspectors of Schools:		
Salaries - - -	10,115	
Establishment - -	3,847	
Contingencies - -	3,950	
		17,912
Government Colleges:		
General - - -	12,067	
Special - - -	6,611	
		18,678
School Establishment and Contingencies:		
Schools, Higher Class -	21,380	
Schools, Middle Class -	9,615	
Schools, Lower Class -	93,682	
Normal Schools - -	4,225	
Technical Schools -	2,253	
		131,155
Scholarships and Prizes - - -		5,460
Grants for the Encouragement of Literature - - - - - - -		915
Government Book Depôt - - -		1,155
Grants-in-Aid - - - - -		12,899
Payments by results - - - -		6,941
Miscellaneous - - - - -		91
		202,031
TOTAL CHARGES IN INDIA - - -		977,100
CHARGES IN ENGLAND:		
Passage and Outfit of Educational Officers on Appointment.		1,154
TOTAL EDUCATION CHARGES - - - £.		978,254

No. 24 A.—ACCOUNT of RECEIPTS of the MEDICAL DEPARTMENT, for the Year ended 31st March 1879.

RECEIPTS.	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Medical College and School Fees	-	-	-	-	2,517	-	-	419	1,000	3,936
Hospital Receipts	-	10	859	-	5,856	-	-	1,163	1,690	9,578
Lunatic Asylum Receipts	-	115	336	1	5,022	468	1,482	1,876	1,239	10,539
Sale of Medical Stores	-	50	25	107	1,788	47	318	355	-	2,690
Income from Endowments	-	-	-	-	-	-	-	746	-	746
Contributions	-	-	209	-	4,024	284	-	1,382	4,190	10,089
Miscellaneous	2	96	204	17	352	729	211	1,911	1,319	4,841
TOTAL RECEIPTS IN INDIA £.	2	271	1,633	125	19,559	1,528	2,011	7,852	9,438	42,419
RECEIPTS IN ENGLAND:										
Royal India Lunatic Asylum, Ealing:—Pay, Pensions, &c. of Inmates appropriated to their Maintenance, Sale of Farm Produce, &c.									1,848	
Receipts on account of Maintenance of Lunatics elsewhere than in the Royal India Lunatic Asylum									65	
										1,913
TOTAL RECEIPTS £.										44,332

No. 24 B.—ACCOUNT of CHARGES of the MEDICAL DEPARTMENT, for the Year ended 31st March 1879.

Medical Establishment	1,484	12,898	9,059	7,608	41,149	43,981	27,597	38,325	24,830	206,931
Vaccine Establishment	154	2,648	956	151	11,045	11,237	6,261	13,261	*21,570	67,283
Medical Colleges and Schools	-	1,355	-	-	24,835	1,235	7,107	6,445	3,573	44,550
Government Hospitals and Dispensaries	2,528	9,705	6,675	1,706	50,108	21,036	16,577	63,273	55,676	227,284
Lunatic Asylum	-	2,295	1,795	667	17,132	6,692	3,829	8,012	10,149	50,571
Sanitary Commissioner	8,656	2,001	647	142	2,495	4,344	3,776	†5,060	-	27,121
Chemical Examiner's Department	-	-	-	-	347	332	140	1,792	2,031	4,642
Grants for Medical purposes	176	211	-	89	10,930	3,110	2,204	670	11,619	29,009
Lock Hospital	-	-	2,782	-	-	-	-	1,678	-	4,460
TOTAL CHARGES IN INDIA £.	12,998	31,113	21,914	10,363	158,041	91,967	67,491	138,516	129,448	661,851
CHARGES IN ENGLAND:										
Royal India Lunatic Asylum, Ealing:—Salaries and Allowances of the Staff, Board and Clothing of the Lunatics, and other expenses									6,883	
Maintenance of Lunatics elsewhere than in the Royal India Lunatic Asylum; passage from India of Civil Lunatics, &c.									325	
										7,208
TOTAL MEDICAL CHARGES £.										669,059

* Includes charges for Sanitation.

† Of this 1,897 *l.* is for the Health Officer's Department.

No. 25 A.—ACCOUNT of RECEIPTS under STATIONERY and PRINTING, for the Year ended 31st March 1879.

RECEIPTS.	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Receipts from Sale of Stationery, &c. -	–	–	–	–	2,888	– –	–	620	1,281	4,789
Sale of Gazettes and other Publications -	–	97	79	131	5,253	1,933	51	1,593	1,077	10,214
Other Press Receipts - - - - -	9,431	1,189	120	12	2,853	9,799	5,567	1,109	2,013	32,093
TOTAL RECEIPTS - - - £.	9,431	1,286	199	143	10,994	11,732	5,618	3,322	4,371	47,096

No. 25 B.—ACCOUNT of CHARGES for STATIONERY and PRINTING, for the Year ended 31st March 1879.

STATIONERY AND PRINTING.

		£.	£.
INDIA—GENERAL.			
Printing Establishment and Charges:			
Government Central Press Establishment:	Brought forward - - -	47,650	
£.	Secretariat Presses:		
Superintending Officers - - 1,818	£.		
Establishment - - - - 29,159	Foreign Department - - - - 3,862		
Official Postage - - - - 1,131	Home Department - - - - 3,209		
Purchase of Materials and Stock - 1,490	Military Department - - - 5,400		
House-rent - - - - - 2,290	Public Works Department - - 4,210		
Contingencies - - - - 3,747	Private Secretariat Department - - 1,825		
		18,506	
39,635			
Branch Press, Simla - - - - 8,015	Works done at Contract Rates - - -	977	
Carried forward - - - £. 47,650		67,133	
Deduct,—Value of Stamps and Stationery supplied from Central Stores to the several Governments - - - - - - - - - - - - - -		124,422	—57,289
CENTRAL PROVINCES.			
Stamps and Stationery supplied from Central Stores - - - - - - - - - -		6,439	
Purchase of Stationery - - - - - - - - - - - - - -		616	
Printing Establishment and Charges:			
Establishment - - - - 2,624	Work done at Contract Rates - - 172		
Official Postage - - - - 218	Contingencies - - - - - - 1,865		
Purchase of Materials and Stock - 34		4,913	
			11,968
BRITISH BURMAH.			
Stamps and Stationery supplied from Central Stores - - - - - - - - - -		2,847	
Printing Establishment and Charges:			
Establishment - - - - 5,208	Work done at Contract Rates - - 231		
Purchase of Materials and Stock - 4,073	Contingencies - - - - - - 296		
		9,808	
			12,655
	Carried forward - - - £.		—32,666

No. 25 B.—Account of Charges for Stationery and Printing for Year ended 31st March 1879—*conta.*

	£.	£.
Brought forward - - -	- -	—32,666
Stationery and Printing—*continued.*		
Assam.		
Stamps and Stationery supplied from Central Stores - - - - - - - - - -	2,899	
Purchase of Stationery - - - - - - - - - - - - - - - -	805	
Printing Establishment and Charges: £. £.		
Establishment - - - - 1,869 | Work done at Contract Rates - - 22		
Purchase of Materials and Stock - 118 | Contingencies - - - - - 182		
Official Postage - - - - 45	2,236	
		5,940
Bengal.		
Stamps and Stationery supplied from Central Stores - - - - - - - - - -	59,562	
Stationery Office at the Presidency - - - - - - - - - - - - - -	9,452	
Purchase of Stationery - - - - - - - - - - - - - - - -	22,684	
Printing Establishment and Charges:		
Superintending Officers - - 1,444 | Official Postage - - - - 786		
Establishment - - - - 14,070 | Work done at Contract Rates - - 2,751		
Purchase of Materials and Stock - 2,453 | Government Publications - - - 3,101		
Contingencies - - - - 1,336 | Rents of Office Building - - - 660		
	26,601	
		118,299
North Western Provinces and Oudh.		
Stamps and Stationery supplied from Central Stores - - - - - - - - - -	13,110	
Purchase of Stationery - - - - - - - - - - - - - - - -	5,811	
Printing Establishment and Charges:		
Superintending Officers - - 2,857 | Official Postage - - - - 1,024		
Establishment - - - - 12,504 | Contingencies - - - - - 4,622		
Purchase of Materials and Stock - 8,341 | Work done at Contract Rates - - 1,727		
Lithography - - - - 606	31,681	
		50,602
Punjab.		
Stamps and Stationery supplied from Central Stores - - - - - - - - - -	9,029	
Purchase of Stationery - - - - - - - - - - - - - - - -	11,429	
Printing Establishment and Charges:		
Superintending Officers - - 562 | Lithography - - - - - 3,115		
Establishment - - - - 5,150 | Contingencies - - - - - 3,123		
Purchase of Materials and Stock - 2,386 | Work done at Contract Rates - - 3,894		
	18,230	
		38,688
Madras.		
Stationery Office at the Presidency - - - - - - - - - - - - - -	2,305	
Purchase of Stationery - - - - - - - - - - - - - - - -	12,770	
Printing Establishment and Charges:		
Superintending Officers - - 709 | Official Postage - - - - 1,925		
Establishment - - - - 18,950 | Contingencies - - - - - 1,901		
Purchase of Materials and Stock - 4,089 | Work done at Contract Rates - - 3,125		
| Rent - - - - - - 60	30,759	
		45,834
Bombay.		
Stamps and Stationery supplied from Central Stores - - - - - - - - - -	30,536	
Stationery Office at the Presidency - - - - - - - - - - - - - -	2,529	
Purchase of Stationery - - - - - - - - - - - - - - - -	1,080	
Printing Establishment and Charges:		
Superintending Officers - - 1,791 | Contingencies - - - - - 4,221		
| Work done at Contract Rates - - 333		
Establishment - - - - 16,233 | Official Postage - - - - 26	22,604	
		56,749
Total in India - - - £.		283,446
In England.		
Stores for India: For Bengal - - - - - - - - - - - - - -	133,725	
For Madras - - - - - - - - - - - - - - -	14,923	
For Bombay - - - - - - - - - - - - - - -	32,064	
	180,712	
Stationery, Printing, and Bookbinding for the India Office, &c. - - - - - -	7,312	
		188,024
Total Stationery and Printing - - - £.		471,470

No. 26.—ACCOUNT of INTEREST RECEIPTS, for the Year ended 31st March 1879.

	£.	£.
INDIA.—GENERAL:		
Profits on Note Circulation, being Interest on Government Securities held by the Department of Issue of Paper Currency	237,758	
Interest on Advances made to Service Funds	2,920	
Interest on Advances to Native States, &c.	28,349	
Interest on Sundry Accounts	125	
		269,152
CENTRAL PROVINCES:		
Interest on Loans to Nagpore Municipality	1,312	
Interest received on Balances due for Purchase Money of Waste Lands	90	
Interest on Advances to Native States or private Individuals	1,321	
		2,723
BRITISH BURMAH:		
Interest on Loans to Municipalities and other Public Bodies	1,364	
Interest on Advances to Native States or private Individuals	2	
		1,366
ASSAM:		
Interest received on Balances due for Purchase Money of Waste Lands	766	
Interest received on Balances due for Commutation of Land Tax	455	
		1,221
BENGAL:		
Interest on Loans to Calcutta Municipality — Water	23,427	
Interest on Loans to Calcutta Municipality — Drainage	11,127	
Interest on Loans to Calcutta Municipality — Market	5,411	
Interest on Loans to Calcutta Municipality — New Office building	588	
	40,553	
Interest on Loans to Darjeeling Municipality	45	
Interest on Loans to Burdwan Municipality	55	
Interest on Loans to the Dacca Municipality and the Dacca Road Cess Committee	75	
Interest on Loans to Arra Municipality	20	
Interest on Debt of the Calcutta Port Fund	7,943	
Interest on Advances to the Calcutta Port Trust	21,387	
Interest on Loans and Advances for Hooghly Bridge	8,867	
Interest on Advances to Cultivators	85	
Interest on Advances of Dankoonee Drainage	684	
Interest on Law Charges	2	
Interest on Arrears of Revenue	2	
Interest received on Balances due for Purchase Money of Waste Lands	210	
Interest on the unpaid portion of Commutation of the claim of Government to Land Tax	80	
Interest on Loans on Lands under the Land Improvement Act	374	
Interest on Security Investments of Provincial Funds	4,528	
Interest on Sundry Accounts	874	
		85,784
NORTH WESTERN PROVINCES AND OUDH:		
Interest on Loans to Municipalities	1,384	
Interest on Temporary Loans to Native Chiefs or others	17,817	
Interest on Advances to Cultivators	1,196	
Interest received on Balances due for Purchase Money of Waste Lands	46	
Interest on Security Investments of Provincial and Local Funds	2,733	
		23,176
Carried forward £.		383,422

No. 26.—Account of Interest Receipts, for the Year ended 31st March 1879—*continued.*

	£.	£.
Brought forward - - -	- -	383,422
PUNJAB:		
Interest on Temporary Loans to Native Chiefs or others - - - - - -	957	
Interest received on Balance due for Purchase Money of Waste Lands - - -	6	
Interest on Loans to Jhelum Municipality - - - - - - - -	22	
Interest on Loans to Simla Municipality - - - - - - - -	353	
Interest on Loans to Peshawar Municipality - - - - - - - -	416	
Interest on Loans to Lahore Municipality - - - - - - - -	116	
Interest on Advances to Cultivators - - - - - - - - -	976	
Interest on Security Investments of Provincial Funds - - - - - -	3,086	
		5,932
MADRAS:		
Interest on Loans to Madras Municipality - - - - - - - -	6,608	
Interest on Loans to Coimbatore Municipality - - - - - - -	15	
Interest on Loans to Negapatam Municipality - - - - - - -	84	
Interest on Loans to Ootacamund Municipality - - - - - - -	56	
Interest on Loans to Mangalore Municipality - - - - - - -	32	
Interest on Loans to Coonoor Municipality - - - - - - - -	24	
Interest on Loans to Tinnevelly Circle Local Fund Board - - - - -	36	
Interest on Loans to Calicut Circle Local Fund Board - - - - - -	336	
Interest on Loans to Tellicherry Circle Local Fund Board - - - - -	203	
Interest on Loans to Sydapet Circle Local Fund Board - - - - - -	810	
Interest on Advances and Loans to Native States or Private Individuals - -	38,903	
Interest on Arrears of Revenue - - - - - - - - - -	23,829	
Interest on Security Investments of Provincial Funds - - - - - -	295	
Interest on Sundry Accounts - - - - - - - - - -	401	
		71,632
BOMBAY:		
Interest on Advances made to Service Funds - - - - - - - - -	1,689	
Interest on Loans to Bombay Port Trust - - - - - - - - -	85,676	
Interest on Loans to Bombay Municipality for Construction of Vehar Water Works	13,473	
Interest on Balance of Loans to Bombay Municipality for 15,00,000 rupees for General Purposes - - - - - - - - - - - - - -	852	
Interest on New Consolidated Loan - - - - - - - - - -	23,068	
Interest on Loans to District Municipalities - - - - - - - - -	3,849	
Interest on Loans to other Local Funds - - - - - - - - -	1,712	
Interest on Advances to Cultivators - - - - - - - - - -	994	
Interest on Temporary Loans to Native Chiefs and others - - - - -	13,345	
Interest on Arrears of Revenue - - - - - - - - - - -	796	
Interest on Sundry Accounts - - - - - - - - - - -	378	
Interest on Security Investments of Provincial and Local Funds - - - -	6,116	
		151,948
TOTAL RECEIPTS IN INDIA - - - £.		612,934
RECEIPTS IN ENGLAND:		
Interest realised from Investment of Cash Balance - - - - - - - -	12,908	
Interest on India Debt, remaining unclaimed for Ten Years, repaid by the Bank of England - - - - - - - - - - - - - - -	1,465	
Unclaimed Dividends on East India Stock, repaid by the Bank of England pursuant to the 27th Section of Act 36 Vict. c. 17 - - - - - -	1,060	
		15,433
TOTAL INTEREST RECEIPTS - - - £.		628,367

No. 27.—ACCOUNT of the PUBLIC DEBT of *India*, bearing Interest, and the INTEREST paid thereon, for the Year ended 31st March 1879.

	Amount of Loan, 31st March 1879.	Rate of Interest per Cent.	Annual Amount of Interest.	Amount of Interest paid during the Year.
IN INDIA.				
INDIA, GENERAL	£.	£.	£.	£.
Loan of 1859-60	1,621,117	5½	89,161	749,916
Transfer Loan of 1870	1,835,790	4½	82,610	83,133
Transfer Loan of 1871	221,900	4½	9,986	10,347
Transfer Loan of 1872	- -	4½	- -	545,532
Loan of 1878	2,346,750	4½	105,604	38,632
Transfer Loan of 1879, 4½ per cent. portion	9,744,443	4½	438,500	16,799
Transfer Loan of 1879, 7 *s.* sterling per cent. portion	24,420	*	1,052	—
Loan of 1824-25	31,797	4	1,272	343
Loan of 1828-29	8,724	4	349	307
Loan of 1832-33	1,180,690	4	47,228	42,910
Loan of 1835-36	2,911,990	4	116,480	117,096
Loan of 1842-43	17,635,076	4	705,403	657,434
Loan of 1854-55	6,256,910	4	250,276	250,653
Transfer Loan of 1st May 1865	18,031,727	4	721,269	681,745
Transfer Loan of 22nd April 1854	1,230,666	4	49,227	46,046
Reduced 4 per Cent. Loan of 1879	12,392,130	4	495,685	—
Loan of 1853-54	65,200	3½	2,282	2,085
Railway Loan from Maharaja Holkar	1,000,000	4½	45,000	45,000
Debenture Loan of 1867-68	600,300	5	30,015	30,273
Promissory Notes for Mysore Family	158,226	4	6,329	7,467
Railway Loan from Maharaja Sindiah	1,500,000	4	60,000	60,000
Discount on Loan of 1878 and Transfer Loan of 1879	- -	- -	- -	42,372
Temporary Loans	- -	- -	- -	2,073
	78,797,856	—	3,257,728	3,430,163
Deduct,—Portion paid in England of the sum of 46,046 *l.*, as shown below†	- -	- -	- -	44,674
Paid in India on Loans in course of Discharge:				3,385,489
5 per Cent. Loan of 1856-57	- -	- -	- -	854
5 per Cent. Loan of 1854-55 for Public Works	- -	- -	- -	108
Deduct,—Portion of Interest on Capital Expenditure on Productive Public Works adjusted in the Accounts of other Provinces	- -	- -	- -	3,386,451 636,980
TOTAL	- -	- -	- -	2,749,471‡
CENTRAL PROVINCES.				
Interest on Capital Expenditure on Productive Public Works	- -	- -	- -	3,296
BRITISH BURMAH.				
Interest on Capital Expenditure on Productive Public Works	- -	- -	- -	51,816
BENGAL.				
Interest on Capital Expenditure on Productive Public Works	- -	- -	- -	321,346
NORTH WESTERN PROVINCES AND OUDH.				
Interest on Provincial Debenture Loans	- -	- -	- -	3,330
Interest on Capital Expenditure on Productive Public Works	- -	- -	- -	260,522
				263,852
TOTAL IN INDIA	- -	- -	- -	3,389,781
IN ENGLAND.				
East India Bonds	5,496,700	4	219,868	219,868
India Debentures	7,596,500	4	303,860	362,514
India 5 per Cent. Stock	17,200,000	5	860,000	860,006
India 4 per Cent. Stock	28,715,000	4	1,148,600	1,081,588
Temporary Loans	- -	- -	- -	23,877
Outstanding Dividends on East India Stock	- -	- -	- -	585
	59,008,200	- -	2,532,328	2,548,438
Transfer Loan of 22nd April 1854†	- -	- -	- -	44,674
TOTAL IN ENGLAND £.	- -	- -	- -	2,593,112
TOTAL £.	137,806,056	- -	- -	5,982,893

* Equivalent in rupees of 7 *s.* per 100 rupees.
† Interest on this loan is payable in England, at the option of the holder, at a fixed rate of exchange.
‡ Of this amount, 770,844 *l.* has been shown as Interest on Debt incurred for Productive Public Works, and the rest, 1,978,627 *l.*, entered against Interest on Permanent and Floating Debt, exclusive of that for Productive Public Works, in Account No. 2, page 6.

No. 28.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of *India*, bearing Interest, and the INTEREST paid thereon, for the Year ended 31st March 1879, in continuation of the Account of the PUBLIC DEBT (Account No. 27).

	Amount 31st March 1878.	Amount 31st March 1879.	Rate of Interest per Cent.	Amount of Interest paid during the Year.
INDIA—GENERAL.	£.	£.	£.	£.
Treasury Notes issued in favour of Service Funds	825,379	862,479	4	37,159
Civil Fund	627,991	665,707	5	26,989
Uncovenanted Service Family Pension Fund	580,055	618,764	6	34,629
Amount appropriated for the Maintenance of Madho Rao out of the property forfeited by his father, a rebel, in 1857	66,800*	66,800	4	2,662
Sums deposited with Government by the late King of Oudh as Endowments for certain Charities and Pensions	1,752,723	1,752,723	6, 5, and 4	82,583
Sums deposited with Government by Raja Kalisunkur Ghosal as Endowment for a Blind Asylum at Benares	4,800	4,800	5	340
Deposits of Administrator General	1,772	1,772	4	—
Sum deposited by the late Bhow Begum to provide for certain Stipends	212,308	200,088	4	8,020
Regimental Savings Banks Deposits	152,148	156,246	3¾	5,650
Deposits in District Savings Banks	11,540	17,979	3¾	484
Balances of net Railway Traffic Receipts	-	-	5	1,525
General Family Pension Fund	36,267	44,893	3¾	1,223
Treasury Notes for Bhonsla Family Temples	33,670	33,670	5	1,792
Balances of Railway Funds	-	-	-	8,501
Miscellaneous Accounts	-	-	-	593
	4,305,453	4,425,921	-	213,050
CENTRAL PROVINCES.				
Deposits in District Savings Banks	25,457	28,159	3¾	966
BRITISH BURMAH.				
Deposits in District Savings Banks	12,189	15,242	3¾	458
ASSAM.				
Deposits in District Savings Banks	13,187	14,059	3¾	497
BENGAL.				
Deposits in the Government Savings Bank (Calcutta)	255,709	246,581	3¾	9,760
Deposits in the District Savings Banks	112,189	129,005	3¾	4,304
Compensation for Lands taken for Public Purposes	-	-	-	62
Miscellaneous Accounts	-	-	-	1
	367,898	375,586	-	14,127
NORTH WESTERN PROVINCES AND OUDH.				
Deposits in District Savings Banks	67,905	74,290	3¾	2,537
Local Loans, or sums deposited with Government by Native Chiefs as Charitable Endowments	21,045	21,045	4 and 6	863
Deposits of the Oudh and Rohilkund Railway	4,330	5,376	4	171
	93,280	100,711	-	3,571
Carried forward £.	4,817,455	4,959,678	-	232,669

No. 28.—Account showing the Obligations of the Government of *India*, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1879, &c.—*continued.*

	Amount 31st March 1878.	Amount 31st March 1879.	Rate of Interest per Cent.	Amount of Interest paid during the Year.
	£.	£.	£.	£.
Brought forward - - -	4,817,455	4,950,678	- -	232,669
PUNJAB.				
Deposits in District Savings Banks - - - - -	34,609	42,411	3¾	1,397
Education Funds - - - - - - - - -	- -	- -	- -	75
	34,609	42,411	- -	1,472
MADRAS.				
Treasury Notes of Service Funds - - - - -	937,640	1,037,640	4	37,506
Civil Fund - - - - - - - - - -	61,074	43,479	5	6,926
Apothecaries' Fund - - - - - - - -	3,020	5,582	4	115
Deposits of the Administrator General - - -	- -	- -	4	67
Government Savings Bank Deposits - - - - -	243,785	228,943	4	7,475
Soldiers' Deposits in Regimental Savings Banks - -	37,851	37,842	4	1,513
Treasury Notes of Soldiers' Savings Bank Deposits - -	100*	100	4	—
Local Loans (these are irredeemable annuities granted many years ago at the nominal rate of interest of 8 and 6 per cent.) - - - - - - - - - - -	- -	- -	- -	1,623
Educational Funds - - - - - - - - -	- -	- -	- -	782
Charitable Funds - - - - - - - - -	- -	- -	- -	306
Balances of Madras Railway Special Funds - - -	- -	- -	- -	544
Miscellaneous Accounts - - - - - - - -	- -	- -	- -	2,197
	1,283,470*	1,353,586	- -	59,054
BOMBAY.				
Civil Service Provident Fund - - - - - -	658,357	688,977	8	33,664
Uncovenanted Service Family Pension Fund - - -	40,422	45,338	5	2,323
Deposits of the Administrator General - - - -	9,000	9,000	4	629
Government Savings Bank Deposits - - - - -	913,257	885,966	3¾	36,278
Soldiers' Deposits in Regimental Savings Banks - -	45,518	35,678	3¾	2,995
Educational Funds - - - - - - - - -	- -	- -	- -	1,279
Charitable Funds - - - - - - - - -	- -	- -	- -	3,215
Bombay Island Police Fund - - - - - - -	8,750	8,750	5	1,508
Miscellaneous Accounts - - - - - - - -	- -	- -	- -	2,741
	1,675,304	1,673,709	- -	84,632
TOTAL IN INDIA - - - £.	7,810,838*	8,029,384	- -	377,827
Charges in England:—			£.	
Interest on Deposits in Regimental Savings Banks of Men returned from India -			876	
Interest on the Balance of the India Office Provident Fund - - - - -			249	
				1,125
GRAND TOTAL - - - £.				378,952

* These balances differ from those shown in last year's statement owing to corrections since made.

No. 29.—ACCOUNT of Receipts in aid of Superannuation, Retired, and Compassionate Allowances.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Subscriptions to the Military Fund	51,922	- -	- -	- -	- -	- -	- -	39,372	46,232	137,526
Subscriptions to the Military Orphan Fund	26,069	- -	- -	- -	- -	- -	- -	- -	- -	26,069
Subscriptions to the Medical Retiring Fund	5,965	- -	- -	- -	- -	- -	- -	9,473	5,101	20,539
Amount appropriated from the Capital Account of the Military Fund	- -	- -	- -	- -	- -	- -	- -	130,968	65,700	196,668
Amount appropriated from the Capital Account of the Military Orphan Fund	21,044	- -	- -	- -	- -	- -	- -	- -	- -	21,044
Amount appropriated from the Capital Account of the Medical Retiring Fund	- -	- -	- -	- -	- -	- -	- -	72,219	60,000	132,228
Family Subscriptions of Native Members of the Covenanted Civil Service	- -	- -	- -	- -	70	- -	- -	- -	- -	70
Contributions for Pensions, Gratuities, &c.	3,390	98	435	192	6,498	1,264	2,735	2,466	20,649	37,727
Total Receipts in India £.	108,390	98	435	192	6,568	1,264	2,735	254,498	197,691	571,871
Receipts in England, as in Home Accounts										95,614
Total Receipts £.										667,485

No. 30.—ACCOUNT of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES paid during the Year ended 31st March 1879.

SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES.	£.	£.
INDIA—GENERAL:		
Superannuation and Retired Allowances of the Revenue and other Public Departments	24,553	
Compassionate Allowances	5,995	
Gratuities	632	
Donations to Bengal Civil Fund	37,159	
Pensions of the Military Fund	7,832	
Pensions of the Military Orphan Fund	8,985	
Pensions of the Medical Retiring Fund	171	
Covenanted Civil Service Annuities	48,417	
		133,744
CENTRAL PROVINCES.		
Superannuation and Retired Allowances of the Revenue and other Public Departments	9,340	
Compassionate Allowances	2,985	
Gratuities	1,520	
		13,845
BRITISH BURMAH.		
Superannuation and Retired Allowances of the Revenue and other Public Departments	9,793	
Gratuities	2,047	
		11,840
ASSAM.		
Superannuation and Retired Allowances of the Revenue and other Public Departments	3,807	
Compassionate Allowances	35	
Gratuities	536	
		4,378
BENGAL.		
Superannuation and Retired Allowances of the Revenue and other Public Departments	64,765	
Compassionate Allowances	3,595	
Gratuities	5,832	
		74,192
Carried forward £.		237,999

SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES—*continued.*	£.	£.
Brought forward		237,999
NORTH WESTERN PROVINCES AND OUDH.		
Superannuation and Retired Allowances of the Revenue and other Public Departments	70,658	
Compassionate Allowances	8,176	
Gratuities	6,363	
Covenanted Civil Service Annuities	2,133	
		87,330
PUNJAB.		
Superannuation and Retired Allowances of the Revenue and other Public Departments	30,658	
Compassionate Allowances	3,416	
Gratuities	3,514	
		37,588
MADRAS.		
Superannuation and Retired Allowances of the Revenue and other Public Departments	48,570	
Compassionate Allowances	5,279	
Gratuities	1,888	
Donations to Madras Civil Fund	68,648	
Pensions of the Military Fund	16,333	
Pensions of the Medical Retiring Fund	2,295	
Covenanted Civil Service Annuities	3,843	
		146,856
BOMBAY AND SINDH.		
Superannuation and Retired Allowances of the Revenue and other Public Departments	70,152	
Compassionate Allowances	11,263	
Gratuities	5,664	
Donation to Bombay Provident Fund	29,783	
Pensions of the Military Fund	17,787	
Pensions of the Medical Retiring Fund	36,797	
Covenanted Civil Service Annuities	2,050	
		173,496
TOTAL SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES in INDIA £.		683,269
CHARGES IN ENGLAND.		
Payments as in Home Accounts		1,314,058
TOTAL SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES £.		1,997,327

No. 31.—ACCOUNT of MISCELLANEOUS RECEIPTS for the Year ended 31st March 1879.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Lapsed Military Cheques	130	31	-	-	-	-	75	41	87	364
Government Audit Fees	1,370	-	300	-	-	-	-	201	-	1,871
Gain by Exchange on transactions in India	6,836	-	-	-	19	2	-	5	729	7,591
Premium on Bills	9,265	115	409	6	1,297	340	130	308	1,239	13,109
Premium on Money Orders	7,386	-	-	-	-	-	-	1,629	1,946	10,961
Lapsed Money Orders	495	-	-	-	-	-	-	45	31	571
Sale of Old Stores and Materials	792	51	35	65	2,861	970	459	520	353	6,106
Unclaimed Deposits	875	1,067	1,306	249	64,770	5,078	831	1,352	1,303	76,831
Miscellaneous Fees, Fines, and Forfeitures	1,240	162	3,367	481	1,331	612	856	11,420	1,330	20,819
Unclaimed Bills of Exchange of more than Three Years' standing	31	4	1	-	34	73	427	14	170	754
Sale Proceeds of Durbar Presents	488	1	-	36	2,348	-	531	-	509	3,913
Land Registration Fees	-	-	-	-	2,999	-	-	-	-	2,999
Revenue Record Room Receipts	-	-	-	912	8,935	13,301	-	-	-	23,148
Contributions	-	207	-	-	-	-	-	7,554	2,353	10,114
Rents	424	4,065	5,067	223	1,468	9,558	-	37,983	741	59,529
Miscellaneous	12,714	5,059	2,336	1,934	33,376	10,598	14,598	25,958	15,587	122,160
TOTAL RECEIPTS IN INDIA £.	42,046	10,762	12,841	3,906	119,438	40,532	17,907	87,030	26,378	360,840
Receipts in England, as in Home Accounts										13,525
TOTAL RECEIPTS £.										374,365

No. 32.—ACCOUNT of MISCELLANEOUS CHARGES for the Year ended 31st March 1879.

MISCELLANEOUS CHARGES.	£.	£.
INDIA—GENERAL.		
Remittance of Treasure	2,144	
Discount on Supply Bills	1,441	
Special Commissions of Inquiry	23,327	
Rewards for Proficiency in Oriental Languages	412	
Donations for Charitable Purposes	750	
Rewards for Destruction of Wild Animals	5	
Cost of Books and Publications	247	
Charges on account of European Vagrants	17	
Rents, Rates, and Taxes	2,519	
Petty Provincial Establishment	619	
Petty Construction and Repairs	140	
Miscellaneous and Unforeseen Charges	3,722	
		35,343
CENTRAL PROVINCES.		
Remittance of Treasure	340	
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations	39	
Special Commissions of Inquiry	87	
Donations for Charitable Purposes	528	
Rewards for Destruction of Wild Animals	1,351	
Charges on account of European Vagrants	21	
Rents, Rates, and Taxes	4	
Petty Provincial Establishments	1,561	
Miscellaneous and Unforeseen Charges	1,017	
		4,948
BRITISH BURMAH.		
Remittance of Treasure	1,699	
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations	126	
Rewards for Proficiency in Oriental Languages	180	
Donations for Charitable Purposes	150	
Rewards for Destruction of Wild Animals	441	
Cost of Books and Publications	12	
Charges on account of European Vagrants	3	
Rents, Rates, and Taxes	228	
Petty Construction and Repairs	56	
Petty Provincial and Local Establishment	3,566	
Miscellaneous and Unforeseen Charges	1,282	
		7,743
ASSAM.		
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations	7	
Rewards for Proficiency in Oriental Languages	50	
Remittance of Treasure	517	
Donations for Charitable Purposes	81	
Rewards for Destruction of Wild Animals	940	
Cost of Books and Publications	2	
Revenue Record Room Charges	574	
Petty Provincial Establishments	3,603	
Miscellaneous and Unforeseen Charges	2	
		5,776
BENGAL.		
Allowances to Civil Servants out of Employ	45	
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations	299	
Rewards for Proficiency in Oriental Languages, &c.	454	
Remittance of Treasure	3,953	
Special Commissions of Inquiry	747	
Donations for Charitable Purposes	5,691	
Rewards for Destruction of Wild Animals	2,571	
Cost of Books and Publications	550	
Charges on account of European Vagrants	488	
Revenue Record Room Charges	6,319	
Petty Provincial and Local Establishments	1,281	
Rents, Rates, and Taxes	13,716	
Miscellaneous and Unforeseen Charges	5,385	
		41,499
Carried forward £.		95,309

No. 32.—Account of Miscellaneous Charges for the Year ended 31st March 1879—*continued.*

	£.	£.
Brought forward		95,309
MISCELLANEOUS CHARGES—*continued.*		
NORTH WESTERN PROVINCES AND OUDH.		
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations	66	
Rewards for Proficiency in Oriental Languages	136	
Remittance of Treasure	6,071	
Special Commissions of Inquiry	1,754	
Donations for Charitable Purposes	6,656	
Rewards for Destruction of Wild Animals	1,003	
Cost of Books and Publications	1,874	
Charges on account of European Vagrants	244	
Revenue Record Room Charges	6,702	
Petty Provincial Establishment	191	
Miscellaneous and Unforeseen Charges	5,313	
		30,010
PUNJAB.		
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations	112	
Remittance of Treasure	5,253	
Discount on Supply Bills	230	
Victualling Forts	165	
Rewards for Proficiency in Oriental Languages	260	
Contributions	529	
Petty Provincial Establishments	1,033	
Donations for Charitable Purposes	830	
Rewards for Destruction of Wild Animals	525	
Cost of Books and Publications	217	
Charges on account of European Vagrants	386	
Miscellaneous and Unforeseen Charges	14,119	
		23,659
MADRAS.		
Allowances to Civil Servants out of Employ	32	
Rewards for Proficiency in Oriental Languages, &c.	374	
Remittance of Treasure	6,919	
Special Commissions of Inquiry	4,228	
Charges on account of European Vagrants	1,485	
Donations for Charitable Purposes	9,112	
Rewards for Destruction of Wild Animals	1,835	
Cost of Books and Publications	728	
Rents, Rates, and Taxes	6,130	
Petty Provincial and Local Establishments	53,032	
Petty Construction and Repairs	327	
Miscellaneous and Unforeseen Charges	9,259	
		93,461
BOMBAY AND SINDH.		
Allowances to Civil Servants out of Employ	7	
Travelling Allowance to Officers attending Examinations	149	
Rewards for Proficiency in Oriental Languages, &c.	1,170	
Discount on Supply Bills	192	
Remittance of Treasure	9,773	
Subscription to Periodicals, &c.	1,816	
Donations for Charitable Purposes	4,670	
Contributions	3,195	
Rewards for Destruction of Wild Animals	895	
Charges on account of European Vagrants	1,102	
Cost of Books and Publications	752	
Rents, Rates, and Taxes	6,786	
Petty Construction and Repairs	1,304	
Petty Provincial Establishments	693	
Miscellaneous and Unforeseen Charges	4,872	
		37,376
TOTAL MISCELLANEOUS CHARGES IN INDIA	£.	279,815
CHARGES IN ENGLAND.		
Payments as in Home Accounts		26,874
TOTAL MISCELLANEOUS CHARGES	£.	306,689

No. 33.—ACCOUNT of REFUNDS and DRAWBACKS for the Year ended 31st March 1879.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Land Revenue	6,949	1,049	586	1,040	5,346	6,951	5,884	14,440	9,920	52,165
Forest	-	73	98	35	25	243	50	17	507	1,048
Excise on Spirits and Drugs	-	106	515	561	802	380	205	939	2,427	5,935
Assessed Taxes	3	243	-	-	1,859	12,073	2,320	1	9,492	25,991
Provincial Rates	-	1,277	-	-	18,248	1,502	82	3,315	5,473	29,897
Stamps	161	1,496	660	314	13,139	4,659	1,227	6,884	6,729	55,269
TOTAL* £.	7,113	4,244	1,859	1,950	39,419	25,808	9,768	25,596	34,548	150,305
Customs	3,952	-	4,175	-	15,091	-	188	3,315	38,518	65,239
Salt	1,159	-	226	-	21,964	-	-	2,001	7,996	33,346
Opium	-	-	-	-	17	-	-	-	1,622	1,639
Post Office	13	-	-	-	130	-	-	-	-	143
Telegraph	55,131	-	-	-	-	-	-	-	-	55,131
Law and Justice	1,034	2,531	7,277	1,840	11,874	3,715	2,277	5,423	3,043	39,014
Police	-	16	260	510	3,399	144	153	-	27	4,509
Marine	-	-	64	-	97	-	-	-	-	161
Education	7	13	12	-	6,323	8	17	25	2	6,407
Interest	5,042	-	-	-	-	-	3	-	-	5,045
Minor Departments	-	-	-	-	46	-	-	-	-	46
Medical	-	-	-	-	1,144	-	-	1,115	-	2,259
Stationery and Printing	-	-	-	-	24	-	-	1	-	25
Superannuation Receipts	-	-	-	-	-	-	-	-	4	4
Miscellaneous, including Military and Public Works	5,486	37	73	820	26,062	4,170	4,283	979	1,379	43,289
TOTAL £.	78,937	6,841	13,946	5,120	125,590	33,845	16,689	38,455	87,139	406,562

* For comparison with figures given in Account No. 5A., page 15.

No. 34.—ACCOUNT of CHARGES of ADMINISTRATION, for the Year ended 31st March 1879.

ADMINISTRATION.	£.	£.
INDIA—GENERAL.		
Salary of the Governor General	25,080	
Staff and Household Charges of the Governor General	16,639	
Durbar Fund	11,000	
Tour Expenses, viz.:	£.	
Extra Allowances to Clerks and Servants when absent from Calcutta	12,786	
Travelling Allowances	21,816	
Commissariat Carriage and Supplies	7,780	
House Rent	7,096	
Dâk, Bullock Train, and Railway Train hire	4,359	
Miscellaneous	12,523	
	66,360	
Salaries of Members of the Supreme Council	45,624	
Legislative Council	24,564	
Secretariats:	£.	
Financial Department	22,964	
Home Department	14,664	
Foreign Department	29,407	
Translator's Department	554	
Military Department	28,595	
Public Works Department	36,088	
Revenue Department	21,293	
	153,565	
Consulting Naval Officer	4,609	
Commissioners	204	
Comptroller General's Department	31,588	
Public Works Office of Account and Audit	13,358	
Paper Currency Office	9,803	
Money Order Office	3,193	
Allowance to Bank of Bengal for Management of the Public Debt and Government Account at the Bank	18,061	
Reserve Treasury	425	
Rents, Rates, and Taxes	4,188	
Press Commission	1,877	
		430,138
CENTRAL PROVINCES.		
Chief Commissioner at Nagpore: Salary and Allowances	5,400	
Secretary to the Chief Commissioner: Salary, Establishment and Contingent Charges	8,193	
Tour Charges	1,353	
Commissioners: Salaries, Establishment and Contingent Charges	19,511	
Office of Account: Salaries, Establishment and Contingent Charges	5,942	
Paper Currency Office	988	
Rents, Rates, and Taxes	2	
		41,389
BRITISH BURMAH.		
Chief Commissioner at Rangoon: Salary and Allowances	4,902	
Secretary to the Chief Commissioner: Salary, Establishment and Contingent Charges	9,478	
Tour Expenses	357	
Commissioners: Salaries, Establishment and Contingent Charges	14,798	
Office of Account: Salary, Establishment and Contingent Charges	6,970	
Rents, Rates, and Taxes	383	
Petty Construction and Repairs	51	
		36,939
ASSAM.		
Chief Commissioner at Shillong: Salary and Allowances	4,557	
Tour Charges	621	
Secretaries to the Chief Commissioner: Salaries, Establishment and Contingencies	8,399	
Office of Account: Salaries, Establishment and Contingencies	4,219	
		17,796
BENGAL.		
Salary of the Lieutenant Governor	10,902	
Staff and Household of the Lieutenant Governor	3,997	
Tour Charges	4,566	
Legislative Council	2,421	
Secretaries to Government: Salaries, Establishment and Contingent Charges	39,984	
Board of Revenue: Salaries, Establishment and Contingent Charges	26,089	
Commissioners: Salaries, Establishment and Contingent Charges	50,024	
Accountant General: Salaries, Establishment and Contingent Charges	34,476	
Allowance to Bank of Bengal for conducting the Business of the Presidency Savings Bank	1,327	
Currency Department	54	
		173,840
Carried forward £.		700,102

No. 34.—Account of Charges of Administration, for the Year ended 31st March 1879—*continued.*

	£.	£.
Brought forward - - -	- -	700,102
ADMINISTRATION—*continued.*		
NORTH WESTERN PROVINCES AND OUDH.		
Salary of the Lieutenant Governor	9,600	
Staff and Household of the Lieutenant Governor	2,290	
Tour Charges	5,854	
Secretaries to Government: Salaries, Establishment and Contingent Charges	27,880	
Board of Revenue: Salaries, Establishment and Contingent Charges	22,235	
Commissioners: Salaries, Establishment and Contingent Charges	54,732	
Accountant General: Salaries, Establishment and Contingent Charges	21,302	
Paper Currency Office	1,627	
		145,520
PUNJAB.		
Salary of the Lieutenant Governor	9,600	
Staff and Household of the Lieutenant Governor	2,662	
Tour Charges	5,326	
Civil Secretaries to Government: Salaries, Establishment and Contingent Charges	18,755	
Military Secretary to Government: Salaries, Establishment and Contingent Charges	3,804	
Financial Commissioner: Salary, Establishment and Contingent Charges	12,091	
Commissioners: Salaries, Establishment and Contingent Charges	52,642	
Accountant General: Salaries, Establishment and Contingent Charges	13,350	
Paper Currency Office	954	
		119,184
MADRAS.		
Salary of the Governor	12,800	
Staff and Household of the Governor	12,013	
Tour Charges	322	
Salaries of Members of the Executive Council	13,657	
Legislative Council	1,246	
Civil Secretaries to Government: Salaries, Establishment and Contingent Charges	24,190	
Military Secretary: Salaries, Establishment and Contingent Charges	6,663	
Board of Revenue: Salaries, Establishment and Contingent Charges	27,543	
Accountant General: Salaries, Establishment and Contingent Charges	20,708	
Paper Currency Office	3,463	
Money Order Office	624	
Allowance to Bank of Madras for Management of the Public Debt, Government Account at the Bank, and Presidency Savings Bank	4,062	
Establishments under Local Fund Boards	2,218	
		129,509
BOMBAY.		
Salary of the Governor	11,616	
Staff and Household of the Governor	9,787	
Expenditure from Contract Allowance for the Governor's Tour and Household Expenses	8,986	
Tour Charges	1,908	
Commissioner in Sindh: Salaries, Establishment and Contingent Charges	10,110	
Salaries of Members of the Executive Council	12,770	
Civil Secretaries to Government: Salaries, Establishment and Contingent Charges	33,483	
Military Secretary: Salaries, Establishment and Contingent Charges	9,260	
Commissioners: Salaries, Establishment and Contingent Charges	23,063	
Accountant General: Salaries, Establishment and Contingent Charges	24,758	
Public Works Office of Account and Audit	372	
Paper Currency Office	16,702	
Money Order Office	997	
Allowance to New Bank, Bombay, Limited, for Management of the Public Debt, Government Account at the Bank, and Presidency Savings Bank	11,363	
Rents, Rates, and Taxes	10	
		175,185
TOTAL CHARGES in INDIA - - - £.		1,269,500
CHARGES IN ENGLAND.		
Stores for India:		
For Bengal	292	
For Madras	81	
For Bombay	84	
	457	
Other Charges, as in Home Accounts	217,895	218,352
TOTAL ADMINISTRATION CHARGES - - - £.		1,487,852

No. 35.—ACCOUNT of CHARGES of the ECCLESIASTICAL DEPARTMENT, for the Year ended 31st March 1879.

	India, General.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Church of England:	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Stipend of the Bishop	4,598	- -	960	- -	- -	- -	- -	1,882	1,253	8,693
Pay of Chaplains (including allowance to the Archdeacon and the Registrar, and to Missionaries for occasional service)	5,435	3,420	2,594	1,503	14,763	17,992	17,457	23,344	16,949	103,457
Establishments	347	178	215	42	1,464	710	677	1,412	1,297	6,342
Church of Scotland:*										
Pay of Chaplains and Registrars	582	- -	- -	- -	1,529	868	60	2,214	2,725	7,978
Church Establishments	34	- -	- -	- -	222	57	24	145	135	617
Allowances to Bishops and Priests of the Church of Rome*	26	- -	396	- -	630	600	- -	- -	1,891	3,543
Contingent Charges (including Travelling Allowances, House Rent, Petty Construction and Repairs, &c.)	1,979	618	820	357	2,509	2,424	2,613	3,271	4,422	19,013
Charges for Cemeteries	106	210	189	60	898	710	515	453	778	3,919
TOTAL ECCLESIASTICAL CHARGES IN INDIA* £.	13,107	4,426	5,174	1,962	22,015	23,361	21,346	32,721	29,450	153,562
CHARGES IN ENGLAND:				91,391						
Passage and Outfit of Chaplains on appointment	- -	- -	- -	550	- -	- -	- -	300	750	1,600
Stores for India	- -	- -	- -	38	- -	- -	- -	- -	- -	38
TOTAL ECCLESIASTICAL CHARGES* £.	- -	- -	- -	91,979	- -	- -	- -	33,021	30,200	155,200

* Exclusive of certain payments to Roman Catholic Priests and Presbyterian Chaplains attached to Regiments. (*See* Account 56, page 152.)

No. 36.—ACCOUNT of CHARGES of POLITICAL AGENCIES and other Foreign Services, for the Year ended 31st March 1879.

POLITICAL AGENCIES.	£.	£.
INDIA—GENERAL.		
Residents and Political Agents, &c., at Foreign Courts: Salaries	86,752	
Establishments	55,643	
Mhairwarrah Battalion	15,942	
Contingent Charges	29,365	
Durbar Presents and Allowances to Vakeels, &c.	3,665	
Special Political Charges	11,500	
Entertainment of Envoys and Chiefs	8,894	
Imperial Assemblage at Delhi on 1st January 1877	5,143	
Miscellaneous	35,268	
		252,172
CENTRAL PROVINCES.		
Durbar Presents	1	
Imperial Assemblage at Delhi, 1st January 1877	6	
Miscellaneous	253	
		260
BRITISH BURMAH.		
Political Agents: Salaries	4,657	
Establishments and Charges	3,723	
Durbar Presents	72	
State Prisoners	3,378	
Expedition to Western China, Zimmay, Karen, and Siam	905	
Hire of Special Despatch Boat, "Talifo"	1,597	
Miscellaneous	2,390	
Petty Construction and Repairs	136	
		16,858
ASSAM.		
Political Establishments and Contingent Charges	334	
Durbar Presents	101	
Miscellaneous	1,223	
Petty Construction and Repairs	11	
		1,669
BENGAL.		
Political Establishments and Contingent Charges	402	
Durbar Presents	1,753	
Public Rejoicings and Local Durbars, 1st January 1877	2	
Miscellaneous	798	
		2,955
NORTH WESTERN PROVINCES AND OUDH.		
Establishment and Contingent Charges	220	
State Prisoners	1,815	
Public Rejoicings and Local Durbars, 1st January 1877	1,365	
Sundry Items	1,443	
		4,843
Carried forward £.		278,757

No. 36.—ACCOUNT of Charges of Political Agencies and other Foreign Services for the Year ended 31st March 1879—*continued.*

POLITICAL AGENCIES—*continued.*	£.	£.
Brought forward	- -	278,757
PUNJAB.		
Salaries of Political Agents, &c.	7,151	
Establishments and Charges	8,578	
Payments for Guarding Hill Passes	2,856	
Durbar Presents	1,452	
Entertainment of Envoys and Chiefs	6,617	
Mission to Khelat	1,061	
Cabul Mission	9,256	
Khyber and Mohmand Expedition	1,470	
Allowance to Cabul Refugees	2,245	
Imperial Assemblage at Delhi, 1st January 1877	125	
Sundry Items	5,676	
		41,487
MADRAS.		
Residents and Agents at Foreign Courts: Salaries	4,617	
Establishments and Contingent Charges	3,095	
State Prisoners	627	
Imperial Assemblage at Delhi, 1st January 1877	83	
Public Rejoicings and Local Durbars, 1st January 1877	110	
Miscellaneous	394	
		9,826
BOMBAY.		
Residents and Agents at Foreign Courts: Salaries	34,452	
Establishments and Contingent Charges	27,223	
Durbar Presents	3,757	
Travelling Allowances	4,704	
Imperial Assemblage at Delhi, 1st January 1877	19	
Yarkund Mission Charges	849	
Subsidy to the Khan of Khelat	30,000	
Sundry Items	4,605	
Rents, Rates, and Taxes	179	
		105,788
TOTAL IN INDIA - - - £.		435,858
CHARGES IN ENGLAND.		
Stores for India:	£.	
For Bengal	228	
For Bombay	23	
	251	
Other Payments as in Home Accounts	12,684	
		12,935
TOTAL POLITICAL AGENCIES - - - £.		448,793

No. 37.—ACCOUNT of ALLOWANCES and ASSIGNMENTS under TREATIES and ENGAGEMENTS for the Year ended 31st March 1879.

ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS.	£.	£.
INDIA—GENERAL.		
Pension of Wajid Ali Shah, ex-King of Oudh	108,722	
Prince Furriddoon Kadir Mirza Mahamood Hozubeer Ally Bahadoor	4,200	
Portion of Pension of Maharaja Dhulip Singh, paid in India	1,200	
Pension granted to Nawab Ikbal-ud-dowlah, a member of the late Royal Family of Oudh, for life, for services to the British Government	3,600	
Pensions to the Family of the ex-Rajah of Coorg	450	
Compensation to Holkar for one-third share of Revenue of Pergunnah Kesha Roy Patan, which was made over to the Boondee State in 1818	2,948	
Compensation to Maharaja of Kishengurh for loss of transit duties on Rajputana Railway	2,000	
Salt Compensation to Joudpore State	110,403	
Salt Compensation to Jeypore State	67,500	
Salt Compensation to Kishenghur State	500	
Payment to the Joudpore and Jeypore States under the Sambhur Lake Treaty	13,426	
Pagoda and Mosque Allowances in Coorg	3,970	
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees, per annum	12,357	
Pensions not exceeding 5,000 rupees per annum	16,653	
Miscellaneous	471	
TOTAL INDIA—GENERAL £.		348,400
CENTRAL PROVINCES.		
Sustanik Gond Raja, for life, allowance of late Ruler continued	10,684	
Janoojee Rao Bhonsla Raja Bahadoor, and the Widows of the late Ruler — Members of the Bhonsla family: the pensions are for life	12,000	
Trimbukjee Nana Aeeher Rao — Members of the Bhonsla family: the pensions are for life	1,000	
Yeshwant Rao Goojur* — Members of the Bhonsla family: the pensions are for life	1,430	
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum	3,671	
Pensions not exceeding 5,000 rupees per annum	25,105	
TOTAL CENTRAL PROVINCES £.		53,890
ASSAM.		
Pensions not exceeding 20,000 rupees per annum	4,040	
Compensations	8,397	
Miscellaneous	1,643	
TOTAL ASSAM £.		14,080
BENGAL.		
Stipends and Allowances of the Nizamut.	£.	
His Highness the Nawab Nazim's Personal Allowance	73,255	
Syed Azim Ali Khan	2,842	
Rais-ul-nissa Begum (Widow of Humayoonjah)	9,982	
Nawab Shamsh-i-Jehan Begum (Consort of Fareedoonjah)	4,480	
Nawab Mulkzumaneeab Begum (Second Wife of Fareedoonjah)	4,480	
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum	4,376	
Pensions not exceeding 5,000 rupees per annum	13,419	
Balance of Sicca Rupees, 16 lakhs, transferred to the Nizamut Stipend Fund	57,833	
	170,667	
Other Pensions, &c.		
Koer Moheput Singh, Son of the late Bhoop Singh	1,700	
Unno-chutter charges paid in Cuttack	660	
Compensation to the Bhooteeahs for the resumption of the Dooars in Assam	5,000	
	7,360	
Syed Mahammad Mendee, Member of the Purneah family, for life	1,254	
Sett Kissenchund, head of the family of the late Juggut Sett, for life	960	
Syed Ahmad Ali, son of the late Nawab Tahar Jung of the Chitpoor family	867	
Syed Ashgar Ali, son of the late Nawab Tahar Jung of the Chitpoor family	867	
	1,784	
Carried forward £.	181,975	416,370

* Died on 25th July 1878.

No. 37.—Account of Allowances and Assignments, &c.—*continued.*

	£.	£.	£.
Brought forward		381,975	416,370
ALLOWANCES AND ASSIGNMENTS, &c.—*continued.*			
BENGAL—*continued.*			
Other Pensions, &c.—continued.			
Raja of Sikhim	-	1,200	
Raja of Khoordah	-	2,773	
Pensions not exceeding 5,000 rupees per annum	-	11,177	
Salt.			
Compensation payable under Convention with the French Government in lieu of Salt formerly supplied to them	12,650		
Sayer.			
Compensations for sundry duties abolished	3,312		
Miscellaneous	343		
		16,305	
TOTAL BENGAL		£.	213,430
NORTH WESTERN PROVINCES.			
Territorial and Political Pensions.			
Ishreepersad Narain Singh, Maharaja of Benares, under treaty with ancestors of Maharaja, dated 27th October 1794	10,000		
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum	30,463		
Raja Beer Bhuder Singh, of the family of the Raja of Benares, for life	1,700		
Nawab Sultan Begum for life, Allowance of former Government continued	900		
Pensions granted on the resumption of Maafee Tenures under 5,000 rupees per annum	2,962		
Political Pensions not exceeding 5,000 rupees per annum	54,758		
Family of the ex-Rajah of Coorg	1,003		
Commutations of Pensions	1,345		
		103,131	
Pensions and Charitable Allowances.			
Charitable Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum	1,805		
Pensions and Charitable Allowances not exceeding 5,000 rupees per annum	8,317		
		10,122	
Sayer Compensation.			
Raja Mahendra Singh, granted in perpetuity, 21st August 1840	2,410		
Miscellaneous Compensations not exceeding 5,000 rupees per annum	1,024		
		3,434	
TOTAL NORTH WESTERN PROVINCES		£.	116,687
PUNJAB.			
Territorial and Political Pensions.			
Mahomed Akram Khan, Nawab of Umb	550		
Raja Ali Bahadoor, Son of Raja Fyztullub Khan	1,000		
Raja Jeswant Singh	786		
Yar Mahomed Khan, for life	600		
Sirdar Sooltan Secunder, for life	600		
Mirza Ellahee Bux, hereditary, for good service in 1857	52		
Nawab Shah Newaz Khan, Nawab of Tonk	2,500		
Sirdarni Dhurm Koonwar, Widow of a Chief in Cis-Sutlej States	1,000		
Rani Maidnoo	729		
Kishen Kour Dewan	760		
Pensions not exceeding 5,000 rupees per annum granted on the resumption of Maafee Tenures	20,212		
Political Pensions not exceeding 5,000 rupees per annum	20,685		
		49,474	
Carried forward		£.	49,474	746,487

No. 37.—Account of Allowances and Assignments, &c.—*continued.*

	£.	£.
Brought forward - - -	49,474	746,487
ALLOWANCES AND ASSIGNMENTS, &c.—*continued.*		
PUNJAB—*continued.*	£.	
Pensions and Charitable Allowances.		
Charitable Allowances not exceeding 5,000 rupees per annum - - - - -	21,223	
Sayer Compensation.		
Allowances to Rajas and others, in lieu of Customs, Transit Duties, &c., abolished - - - - - - - - - - - - -	3,380	
Commutation of Pensions - - - - - - - - - -	1,031	
	4,411	
TOTAL PUNJAB - - - £.		75,108
MADRAS.		
Allowances to the Relatives, Servants, &c. of his Highness the late Raja of Tanjore, including Commutation of Pensions, &c. - - - -	30,422	
Allowances to the Family of the late Raja Pertab Singh - - - -	1,819	
	32,241	
Allowance to his Highness Zahurud-dowlah Bahádoor, Prince of Arcot - - -	6,080	
Stipends to the Family of the late Nawab of Masulipatam - - - - -	3,200	
Stipends and Extra Allowances to the Families of the late Hyder Ally Khan and Tippoo Sultan, exclusive of payments made in Bengal - - -	3,861	
Pagoda and Mosque Allowances, and Compensations in lieu of resumed Lands, Offices, and Privileges, including Salt Compensations - - -	77,667	
Pensions and Charitable Allowances - - - - - - - -	4,550	
Allowances to Zemindars, Jageerdars, Enamdars, &c. - - - - -	29,701	
	111,918	
Pensions, &c. to the Families and Dependents of the late Nawabs of the Carnatic - - - - - - - - - - - - - -	49,227	
Stipends, &c. to the Family of the late Prince Azim Jah Bahadoor - - -	8,338	
	57,565	
Stipends to the Family and Dependents of the late Nawab of Kurnal - - -	6,475	
Miscellaneous - - - - - - - - - - - - - - -	985	
TOTAL MADRAS - - - £.		222,325
BOMBAY.		
Pensions to the Family and Dependents of the late Nawab of Surat, being the sum assigned by the East India Company for the support of the Daughters of Meer Jaffir Ali	10,000	
Rajaram Bhonslay, son of Sagoonabee Saheb - - - - - - - - - -	3,000	
Pertab Rao Goojur - - - - - - - - - - - - - - -	1,300	
Various Pensions and Allowances, exceeding 5,000 rupees, but not exceeding 20,000 rupees, per annum - - - - - - - - - - - - - - -	12,485	
Pensions not exceeding 5,000 rupees per annum, including Commutations - - - -	39,066	
Enamdars and Surrunjamdars - - - - - - - - - - - - - -	464,583	
Sayer and Miscellaneous Compensations - - - - - - - - - - -	15,902	
Sultan Fudil Mahsin of Lahej, for loss of Transit Dues, and other considerations - -	1,412	
Allowances, &c. to the ex-Ameers of Sindh, and others - - - - - - - -	19,620	
Commutation of fractional parts of Enams - - - - - - - - - -	38	
Kristnà Rao Wittul - - - - - - - - - - - - - - -	2,202	
Dewasthan * and Wurshasun † Allowances - - - - - - - - - -	178,725	
Miscellaneous - - - - - - - - - - - - - - - -	166	
TOTAL BOMBAY - - - £.		748,499
TOTAL in INDIA - - - £.		1,792,419
CHARGES IN ENGLAND.		
Portion of Pension of his Highness Maharaja Dhulip Singh - - - - - - - - -		34,065
TOTAL ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS - - - £.		1,826,484

* Compensation for temple lands resumed.
† Compensation for miscellaneous lands resumed.

No. 38.—ACCOUNT of CIVIL FURLOUGH and ABSENTEE ALLOWANCES for the Year ended 31st March 1879.

	£.
IN INDIA:	
India—General	410
British Burmah	847
Bengal	2,485
Bombay	740
	4,482
IN ENGLAND:	
As in Home Accounts	227,079
TOTAL CIVIL FURLOUGH and ABSENTEE ALLOWANCES £.	231,561

No. 39.—ACCOUNT of FAMINE RELIEF for the Year ended 31st March 1879.

	India General.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
DIRECT CHARGES TO REVENUE.	£.	£.	£.	£.	£.	£.	£.	£.
Salaries, Establishments, and Office Contingencies	102	–	–	16,526	–	86,208	118	
Storage, including Buildings and Repairs	–	–	–	–	–	–	406	
Charitable Relief	889	85	–	23,765	443	82,905	4,829	
Relief Works	–	–	–	74,838	–	*—168,089*	20,477	
Purchase of Grain	–	–	–	–	–	667	–	
Transport of Grain:								
Railway Carriage	–	–	–	–	–	2,120	1	
Inland Carriage	–	–	–	–	–		109	
Miscellaneous	10	–	207	6,000	–	245,701	429	
	1,001	85	207	121,129	443	249,512	26,369	
RECEIPTS.								
Sale Proceeds of Grain:								
Rice and other Grains	–	–	–	–	–	69,726	–	
Miscellaneous	–	–	15,913	–	–	–	284	
	–	–	15,913	–	–	69,726	284	
Net Famine Charges in India	1,001	85	*—15,706*	121,129	443	179,786	26,085	312,823
CHARGES IN ENGLAND.								
Stores for India:—Tools for use on Famine Relief Works in Madras								597
TOTAL FAMINE RELIEF £.								313,420

No. 40.—ABSTRACT ACCOUNT of Receipts under the Head Public Works

	INDIA GENERAL.									
	Inspector General of Military Works.			Central India.			Coorg.			
	Military.	Other Services.	Total.	Military.	Other Services.	Total.	Military.	Other Services.	Total.	
Imperial.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Rents of quarters for officers, the returns from which are expected to yield interest on cost of construction	6,930	–	6,930	193	781	974	–	–	–	1
Rents of buildings, the returns from which are not expected to yield any interest on cost of construction	2,824	–	2,824	264	46	310	–	–	–	2
Recoveries of rents of buildings hired for the occupation of military subordinates	405	–	405	59	9	68	–	–	–	3
Casual rents of buildings	1,030	–	1,030	–	253	253	228	41	269	4
Sales of buildings	1,161	–	1,161	–	–	–	–	–	–	5
Sales of barrack furniture	887	–	887	1	–	1	–	–	–	6
Sales of tools and plant	306	–	306	16	127	143	–	84	84	7
Sales of produce	74	–	74	3	5	8	–	–	–	8
Sales of old materials	1,098	9	1,107	45	27	72	–	–	–	9
Value of materials received from old buildings	315	–	315	97	10	107	–	12	12	10
Exchange	–	72	72	–	19	19	–	–	–	11
Recoveries of deferred fees from the students of the Royal Indian Engineering College	–	–	–	–	135	135	–	125	125	12
Receipts from Roorkee College	–	–	–	–	–	–	–	–	–	13
Unclaimed deposits	5	–	5	4	7	11	–	–	–	14
Fines, refunds, and miscellaneous	219	162	381	–	65	65	–	140	140	15
Recoveries of barrack damages	1,213	–	1,243	95	–	95	–	–	–	16
Receipts from collieries	–	–	–	–	–	–	–	–	–	17
Ferry receipts	349	–	349	–	–	–	–	–	–	18
	16,846	243	17,089	777	1,484	2,261	228	402	630	19
Add,—Provincial and Incorporated Local Fund Receipts as per Account No. 40A	–	–	–	–	–	–	–	2,039	2,039	20
Total £.	16,846	243	17,089	777	1,484	2,261	228	2,441	2,669	21

	British Burmah.			Assam.			Bengal.			
	Military.	Other Services.	Total.	Military.	Other Services.	Total.	Military.	Other Services.	Total.	
Imperial.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Rents of quarters for officers, the returns from which are expected to yield interest on cost of construction	–	–	–	–	–	–	–	–	–	22
Rents of buildings, the returns from which are not expected to yield any interest on cost of construction	–	–	–	95	–	95	400	295	695	23
Recoveries of rents of buildings hired for the occupation of military subordinates	–	–	–	–	–	–	–	–	–	24
Casual rents of buildings	–	–	–	–	–	–	2	22	24	25
Sales of buildings	–	–	–	–	–	–	–	–	–	26
Sales of barrack furniture	–	–	–	–	–	–	–	–	–	27
Sales of tools and plant	–	–	–	–	–	–	–	–	–	28
Sales of produce	–	–	–	–	–	–	–	1	1	29
Sales of old materials	–	–	–	–	–	–	2	352	354	30
Value of materials from old buildings	–	–	–	–	–	–	19	298	317	31
Exchange	–	–	–	–	7	7	–	117	117	32
Recoveries of deferred fees from students of the Royal Indian Engineering College	–	–	–	–	50	50	–	464	464	33
Receipts from Roorkee College	–	–	–	–	–	–	–	–	–	34
Unclaimed deposits	–	–	–	–	–	–	–	–	–	35
Fines, refunds, and miscellaneous	–	–	–	–	–	–	–	5,520	5,520	36
Recoveries of barrack damages	–	–	–	–	–	–	–	–	–	37
Receipts from collieries	–	–	–	–	–	–	–	–	–	38
Ferry receipts	–	–	–	–	–	–	–	–	–	39
	–	–	–	95	57	152	423	7,069	7,492	40
Add,—Provincial and Incorporated Local Fund Receipts as per Account No. 40A	–	11,646	11,646	–	9,029	9,029	–	86,784	86,784	41
Total £.	–	11,646	11,646	95	9,086	9,181	423	93,853	94,276	42

REVENUE, IMPERIAL, AND PROVINCIAL, for the Year ended 31st March 1879.

	INDIA GENERAL.									Simla Imperial Circle.	Buildings under Quetta Agency.	TOTAL.	CENTRAL PROVINCES.		
	HYDERABAD.			PORT BLAIR.			RAJPOOTANA.								
	Military.	Other Services.	TOTAL.	Military.	Other Services.	TOTAL.	Military.	Other Services.	TOTAL.	Other Services.	Other Services.		Military.	Other Services.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	3,675	78	3,753	–	–	–	222	805	1,027	–	–	12,684	–	–	–
2	5	33	38	–	–	–	40	32	72	–	–	3,244	113	–	113
3	–	–	–	–	–	–	10	–	10	–	–	483	21	–	21
4	87	1	88	–	–	–	46	222	268	1,370	–	3,278	1	–	1
5	148	–	148	–	–	–	–	–	–	–	–	1,309	–	–	–
6	–	–	–	–	–	–	–	–	–	–	–	888	–	–	–
7	29	–	29	14	–	14	23	76	99	–	–	675	7	5	12
8	–	–	–	–	–	–	–	36	36	29	–	147	5	–	5
9	98	1	99	–	–	–	13	–	13	–	–	1,291	6	–	6
10	49	–	49	–	–	–	163	15	178	6	–	667	28	–	28
11	–	–	–	–	–	–	–	–	–	–	–	91	–	11	11
12	–	109	109	–	–	–	–	–	–	–	–	369	–	80	80
13	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
14	–	–	–	–	–	–	5	9	14	–	–	30	–	–	–
15	13	62	75	1	–	1	–	42	42	37	2	743	–	–	–
16	1	–	1	–	–	–	33	–	33	–	–	1,372	42	–	42
17	–	–	–	–	–	–	–	–	–	–	–	–	–	18,687	18,687
18	–	–	–	–	–	–	–	–	–	–	–	349	–	–	–
19	4,105	284	4,389	15	–	15	555	1,237	1,792	1,442	2	27,620	223	18,783	19,006
20	–	–	–	–	–	–	–	–	–	–	–	2,039	–	10,800	10,800
21	4,105	284	4,389	15	–	15	555	1,237	1,792	1,442	2	29,659	223	29,583	29,806

	NORTH WESTERN PROVINCES AND OUDH.			PUNJAB.			GRAND TRUNK ROAD.	MADRAS.			BOMBAY.			GRAND TOTAL.		
	Military.	Other Services.	TOTAL.	Military.	Other Services.	TOTAL.	Other Services.	Military.	Other Services.	TOTAL.	Military.	Other Services.	TOTAL.	Military.	Other Services.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
22	–	–	–	378	–	378	–	–	–	–	5,125	36	5,161	16,523	1,700	18,223
23	97	381	478	–	–	–	–	2,214	–	2,214	598	570	1,168	6,650	1,357	8,007
24	–	–	–	–	–	–	–	–	–	–	335	–	335	830	9	839
25	18	130	148	4	–	4	–	–	4	4	243	124	367	1,659	2,167	3,826
26	–	–	–	–	–	–	–	621	–	621	82	–	82	2,012	–	2,012
27	–	–	–	1	–	1	–	–	–	–	–	–	–	889	–	889
28	–	–	–	–	–	–	47	–	–	–	644	–	644	1,039	339	1,378
29	18	–	18	–	1	1	–	–	–	–	37	2	39	137	74	211
30	–	34	34	19	–	19	–	75	66	141	926	68	994	2,282	557	2,839
31	–	–	–	167	–	167	–	–	–	–	198	1	199	1,036	342	1,378
32	–	411	411	–	–	–	–	–	195	195	—3	101	98	—3	933	930
33	–	233	233	–	149	149	–	–	468	468	–	65	65	–	1,878	1,878
34	–	3,486	3,486	–	–	–	–	–	–	–	–	–	–	–	3,486	3,486
35	–	–	–	–	–	–	–	–	–	–	–	44	44	14	60	74
36	–	148	148	–	26	26	4	22	—13	9	4,165	11	4,176	4,420	6,206	10,626
37	–	–	–	–	–	–	–	–	–	–	38	–	38	1,452	–	1,452
38	–	–	–	–	–	–	–	–	–	–	–	–	–	–	18,687	18,687
39	–	–	–	265	–	265	–	–	–	–	–	–	–	614	–	614
40	133	4,823	4,956	834	176	1,010	51	2,932	720	3,652	12,388	1,022	13,410	39,554	37,795	77,349
41	–	118,573	118,573	–	63,865	63,865	–	–	59,471	59,471	–	114,739	114,739	–	476,946	476,946
42	133	123,396	123,529	834	64,041	64,875	51	2,932	60,191	63,123	12,388	115,761	128,149	39,554	514,741	554,295

Add,—RECEIPTS IN ENGLAND, as per HOME ACCOUNTS, viz.:—

Royal Indian Engineering College:—

	£.	
Fees from students	15,973	
Sale of provisions, farm produce, &c.	808	
		16,781
TOTAL £.		571,076

No. 40A.—DETAILED ACCOUNT of RECEIPTS under the Head PUBLIC WORKS REVENUE, for the Year ended 31st March 1879, credited to PROVINCIAL and INCORPORATED LOCAL FUNDS.

	India, General. — Coorg.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces, and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
PROVINCIAL.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Rents of buildings, the returns from which are expected to yield interest on cost of construction	- -	144	111	330	- -	- -	63	- -	1,855	2,503
Rents of buildings, the returns from which are not expected to yield any interest on cost of construction	- -	328	3,293	64	5,086	1,382	61	1,561	1,230	13,005
Casual rents of buildings	- -	130	521	9	1,781	3,170	6,833	- -	439	12,883
Sales of buildings	- -	8	1,105	1	5,096	- -	3,758	906	840	11,714
Sales of tools and plant	- -	142	45	49	429	248	393	8,653	1,393	11,352
Sales of produce	- -	211	15	2	213	4,669	511	20	122	5,763
Sales of old materials	- -	58	60	- -	1,325	527	393	- -	974	3,337
Value of materials received from old buildings	- -	- -	341	16	583	- -	73	392	143	1,548
Unclaimed deposits	- -	- -	61	- -	66	- -	- -	- -	2	129
Fines, refunds, and miscellaneous	- -	51	144	50	14,787	2,469	1,628	6,656	3,970	29,755
Tolls on roads, canals, &c.	- -	4,039	1,311	- -	1,384	75,969	7,050	- -	57,804	147,557
Ferry receipts	- -	114	- -	2,012	51,938	- -	43,098	- -	- -	97,162
Fees on masonry graves, &c.	- -	23	- -	9	- -	257	- -	- -	248	537
Staging bungalow receipts	- -	- -	- -	553	1,115	- -	- -	- -	- -	1,668
Exchange	- -	- -	38	- -	- -	- -	- -	- -	- -	38
Recoveries of deferred fees from students of the Royal Indian Engineering College	- -	- -	187	- -	- -	- -	- -	- -	- -	187
Recoveries of barrack damages	- -	- -	45	- -	- -	- -	- -	- -	- -	45
Esplanade fee fund	- -	- -	- -	- -	- -	- -	- -	- -	15,742	15,742
Amounts realised and accounted for by the Public Works Department during 1877–78, but adjusted by Civil Department during 1878–79	- -	- -	- -	- -	- -	- -	- -	2,224	- -	2,224
TOTAL £.	- -	5,248	7,277	3,095	83,803	88,691	63,861	20,412	84,762	357,149
INCORPORATED LOCAL FUNDS.										
Casual rent of buildings, &c.	- -	- -	- -	- -	- -	- -	- -	1	- -	1
Sales of buildings	- -	- -	- -	- -	- -	- -	- -	27	2	29
Sales of tools and plant	- -	- -	- -	- -	- -	- -	- -	12	17	29
Sales of produce	- -	- -	- -	- -	- -	157	- -	33	24	214
Sales of old materials	- -	- -	- -	- -	- -	- -	- -	14	58	72
Value of materials received from old buildings	- -	- -	18	- -	- -	- -	- -	- -	33	51
Tolls and ferry receipts	2,039	5,552	- -	5,934	2,981	1,612	- -	49,666	28,076	95,860
Miscellaneous	- -	- -	4,351	- -	- -	28,113	4	1,021	1,767	35,256
Refunds	- -	- -	- -	- -	- -	- -	- -	—11,788	- -	—11,788
Amount realised and accounted for by the Public Works Department during 1877–78, but adjusted by Civil Department during 1878–79	- -	- -	- -	- -	- -	- -	- -	73	- -	73
TOTAL £.	2,039	5,552	4,369	5,934	2,981	29,882	4	39,059	29,977	119,797
GRAND TOTAL £.	2,039	10,800	11,646	9,029	86,784	118,573	63,865	59,471	114,739	476,946

Note.—This statement includes Public Works Revenue realised in Civil Department.

No. 41.—ABSTRACT ACCOUNT of ORDINARY EXPENDITURE from IMPERIAL, PROVINCIAL, and LOCAL INCORPORATED FUNDS on PUBLIC WORKS, for the Year ended 31st March 1879.

	India, General.									Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab Proper.	Madras.	Bombay.	Grand Total.
	Inspector General of Military Works.	Simla Imperial Circle.	Central India.	Coorg.	Hyderabad.	Port Blair.	Rajputana.	Buildings under Quetta Agency.	Total.									
IMPERIAL BUILDINGS AND ROADS.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Military:																		
New buildings	251,502	–	25,735	417	28,360	2,111	10,879	25,691	344,695	21,842	–	3,654	1,100	586	11,128	21,711	79,900	484,616
Repairs	230,968	–	6,916	607	5,992	162	7,567	130	252,342	6,624	–	1,751	2,458	1,304	23,633	20,078	40,348	348,538
Establishment	163,755	–	17,802	319	7,697	1,138	8,374	4,295	203,380	7,116	–	1,351	889	378	8,690	17,000	31,372	270,176
Tools and plant	7,007	–	397	–	488	113	179	737	8,921	131	–	135	73	28	522	1,573	2,046	13,429
Suspense	*—13,894*	–	*—7,745*	–	92	*—217*	*—142*	673	*—21,233*	*—1,582*	–	–	–	–	–	–	*—899*	*—23,714*
£.	639,338	–	43,105	1,343	42,629	3,307	26,857	31,526	788,105	34,131	–	6,891	4,520	2,296	43,973	60,362	152,767	1,093,045
Barrack furniture, including repairs and establishment	68,133	–	–	–	12	–	249	–	68,394	768	–	44	–	28	801	–	–	70,035
£.	707,471	–	43,105	1,343	42,641	3,307	27,106	31,526	856,499	34,899	–	6,935	4,520	2,324	44,774	60,362	152,767	1,163,080
Other Services.																		
Civil Buildings:																		
New works	6,732	7,627	1,343	13	1,167	2,391	10,843	7,430	37,546	336	–	1,918	16,926	9,418	1,936	2,338	6,939	77,357
Repairs	6,925	639	1,345	562	794	450	1,609	–	12,324	145	–	280	9,996	4,051	1,497	1,274	2,751	32,318
Communications:																		
New works	–	–	–	5,710	4,828	–	–	545	592	11,705	–	–	–	–	–	–	–	11,705
Repairs	–	–	–	24,379	3,191	–	–	6,298	39	33,907	–	–	–	–	–	–	–	33,907
Miscellaneous Public Improvements:																		
New works	–	–	*—4,058*	–	–	–	146	–	–	*—3,912*	–	–	–	*—188*	–	17,026	*—15*	6,959	19,870
Repairs	–	–	–	–	–	–	–	–	–	–	–	–	–	119	–	–	17	1,641	1,777
Establishment	–	–	1,624	8,350	2,872	133	2,619	8,666	*—744*	23,520	120	–	550	10,656	22,379	6,526	4,506	7,054	75,311
Tools and plant	–	–	234	208	345	–	538	273	–	1,598	3	–	74	404	202	52	134	460	2,927
Suspense	–	–	5,333	*—175*	222	–	–	*—1,332*	–	4,048	–	–	–	*—90*	188	–	851	*—472*	4,525
Coal operations	–	–	–	–	–	–	–	–	–	–	16,171	–	–	–	–	–	–	–	16,171
£.	13,657	11,399	41,190	12,033	2,094	6,144	26,902	7,317	120,736	16,775	–	2,822	37,823	36,238	27,037	9,105	25,332	275,868
Total £.	721,128	11,399	84,295	13,376	44,735	9,451	54,008	38,843	977,235	51,674	–	9,757	42,343	38,562	71,811	69,467	178,099	1,438,948
Deduct,—Outlay in England	–	–	–	–	–	–	–	–	–	43	–	–	89	269	1	779	629	1,810
Imperial Net Outlay in India £.	721,128	11,399	84,295	13,376	44,735	9,451	54,008	38,843	977,235	51,631	–	9,757	42,254	38,293	71,810	68,688	177,470	1,437,138
Carried forward	721,128	11,399	84,295	13,376	44,735	9,451	54,008	38,843	977,235	51,631	–	9,757	42,254	38,293	71,810	68,688	177,470	1,437,138

No. 41.—ABSTRACT ACCOUNT of Ordinary Expenditure from Imperial, Provincial, and Local Incorporated Funds on Public Works, &c.—*continued.*

	India, General.									Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab Proper.	Madras.	Bombay.	Grand Total.
	Inspector General of Military Works.	Simla Imperial Circle.	Central India.	Coorg.	Hyderabad.	Port Blair.	Rajputana.	Buildings under Quetta Agency.	Total.									
Buildings and Roads—*continued.*	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Brought forward	721,128	11,399	84,295	13,376	44,735	9,451	54,008	38,843	977,235	51,631	–	9,757	42,254	38,293	71,810	68,688	177,470	1,437,138
Provincial.																		
Military:																		
New works	–	–	–	–	–	–	–	–	–	–	21,771	–	–	–	–	–	–	21,771
Repairs	–	–	–	–	–	–	–	–	–	–	9,941	–	–	–	–	–	–	9,941
Establishment	–	–	–	–	–	–	–	–	–	–	7,294	–	–	–	–	–	–	7,294
Tools and plant	–	–	–	–	–	–	–	–	–	–	206	–	–	–	–	–	–	206
Suspense	–	–	–	–	–	–	–	–	–	–	*—11,764*	–	–	–	–	–	–	*—11,764*
£.	–	–	–	–	–	–	–	–	–	–	27,448	–	–	–	–	–	–	27,448
Civil Buildings:																		
New works	–	–	–	–	–	–	–	–	–	8,632	19,982	13,671	107,633	55,497	15,716	27,951	31,662	280,744
Repairs	–	–	–	–	–	–	–	–	–	5,552	5,885	4,300	22,605	33,913	27,719	10,759	24,985	135,718
£.	–	–	–	–	–	–	–	–	–	14,184	25,867	17,971	130,238	89,410	43,435	38,710	56,647	416,462
Communications:																		
New works	–	–	–	–	–	–	–	–	–	28,515	20,549	10,155	31,115	18,808	12,130	65,151	27,775	214,198
Repairs	–	–	–	–	–	–	–	–	–	20,619	21,051	21,321	76,787	91,088	92,175	43,362	77,970	444,373
£.	–	–	–	–	–	–	–	–	–	49,134	41,600	31,476	107,902	109,896	104,305	108,513	105,745	658,571
Miscellaneous Public Improvements:																		
New works	–	–	–	–	–	–	–	–	–	692	2,303	–	3,908	–	51	9,439	11,152	27,545
Repairs	–	–	–	–	–	–	–	–	–	16	760	46	2,164	–	2,975	2,624	3,349	11,934
£.	–	–	–	–	–	–	–	–	–	708	3,063	46	6,072	–	3,026	12,063	14,501	39,479
Total Works and Repairs	–	–	–	–	–	–	–	–	–	64,026	102,242	49,493	244,212	199,306	150,786	159,286	176,893	1,146,224
Establishment	–	–	–	–	–	–	–	–	–	22,834	38,372	25,878	89,093	46,239	61,955	112,700	103,769	500,840
Tools and plant	–	–	–	–	–	–	–	–	–	*—2,068*	3,498	2,040	2,524	1,955	3,492	3,578	1,724	16,743
Profit and loss	–	–	–	–	–	–	–	–	–	–	15	22	–	–	9	2,263	12	2,321
Suspense	–	–	–	–	–	–	–	–	–	483	106	3,600	*—6,432*	–	1,890	*—25,230*	*—175*	*—25,758*
Unclassified Expenditure by Civil Department	–	–	–	–	–	–	–	–	–	–	7	–	5,105	5,921	–	4,489	–	15,522
Deduct Famine Relief outlay incurred in 1877–78, but distributed to Final Heads of Account in current year	–	–	–	–	–	–	–	–	–	–	–	–	–	*—44,081*	–	–	–	*—44,081*
Total Provincial £.	–	–	–	–	–	–	–	–	–	85,275	144,240	81,033	334,502	209,340	218,112	257,086	282,223	1,611,811

Incorporated Local Funds.																			
Civil Buildings:																			
New works	-	-	-	-	-	-	-	-	-	-	178	1,309	-	-	- -	4,138	7,387	9,057	22,069
Repairs	-	-	-	-	-	-	-	-	-	-	381	-	-	-	- -	2,774	2,043	5,220	10,418
	£.	-	-	-	-	-	-	-	-	-	559	1,309	-	-	- -	6,912	9,430	14,277	32,487
Communications:																			
New works	-	-	-	-	613	-	-	-	-	613	7,404	6,856	8,476	-	86,256	23,950	38,423	49,410	221,388
Repairs	-	-	-	-	1,313	-	-	-	-	1,313	6,317	873	12,504	-	90,554	28,858	150,538	66,365	357,322
	£.	-	-	-	1,926	-	-	-	-	1,926	13,721	7,729	20,980	-	176,810	52,808	188,961	115,775	578,710
Miscellaneous Public Improvements:																			
New works	-	-	-	-	-	-	-	-	-	-	3,174	2,117	1,595	-	7,198	4,603	2,610	14,848	36,145
Repairs	-	-	-	-	-	-	-	-	-	-	2,710	1,178	1,018	-	1,606	1,754	6,043	6,906	21,215
	£.	-	-	-	-	-	-	-	-	-	5,884	3,295	2,613	-	8,804	6,357	8,653	21,754	57,360
Total Works and Repairs	-	-	-	1,498	1,926	-	-	2,022	-	5,446	20,164	12,333	23,593	-	185,614	66,077	207,044	151,806	672,077
Establishment	-	-	-	19	817	-	-	204	-	1,040	2,153	1,602	2,572	-	45,537	7,626	56,005	17,814	134,349
Tools and plant	-	-	-	-	23	-	-	4	-	27	185	77	342	-	2,116	223	5,439	935	9,344
Profit and loss	-	-	-	-	-	-	-	-	-	..	- -	-	-	-	4	-	-	-	4
Suspense	-	-	-	-	-	-	-	-	-	-	- -	-	-	-	4,651	-	-	-	4,651
Unclassified Expenditure by Civil Department	-	-	-	-	12	-	-	-	-	12	- -	280	-	342,843	28,485	1,188	—7,042*	14,889	380,655
Deduct,—Amount of Famine Relief Expenditure incurred during 1877–78	-	-	-	-	-	-	-	-	-	-	- -	-	-	-	—27,884	-	-	-	—27,884
Total Incorporated Local Funds	£.	-	-	-	†1,517	2,778	-	-	†2,230	-	6,525	22,502	14,292	26,507	342,843	238,523	75,114	261,446	185,444	1,173,196
Deduct,—Amount shown by Telegraph Department	-	-	-	-	-	-	-	-	-	-	-	- -	-	-	-	- -	-	-	—1,438	—1,438
Grand Total	£.	721,128	11,399	85,812	16,154	44,735	9,451	56,238	38,843	983,760	159,408	158,532	117,297	719,599	486,156	365,036	587,220	643,699	4,220,707

Add,—Expenditure in England, as per Home Accounts, viz.:—			
Royal Indian Engineering College	-	-	
Salaries and travelling allowances, while gaining practical experience in their profession, of Students retained in England after having passed out of the Royal Indian Engineering College	-	-	
Expenses attending the examination of Candidates for the Civil Engineer Establishment, passages to India on appointment, &c.	-	-	
Furlough allowances of Officers of the Military Service employed in the Public Works Department	-	35,657	
Furlough allowances of Officers of the Uncovenanted Service employed in the Public Works Department	-	31,157	
			66,814
Expenses of Officers of the Public Works Department visiting works, &c.	-	-	237
			96,325
Stores for India	-	2,826	
Deduct,—Brought to account under Ordinary Irrigation and Navigation, page 120	-	1,611	
			1,215
			97,540
Grand Total, Ordinary Public Works	£.		4,318,247

* Thus arrived at:

Expenditure by Civil Officers	£. 4,959	
Amount of Expenditure incurred by Public Works Department in previous years, but adjusted by Civil Department in 1878–79	677	
Refunds and drawbacks by Civil Department	—11,789	£.
Less outlay transferred to other heads of Service	—889	
		—7,042

† Unclassified Expenditure by Civil Department.

No. 41A.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS for the Year ended 31st March 1879.

PROVINCES.	BUILDINGS FOR ACCOMMODATION OF TROOPS.								Rest-houses.	Ordnance Works.	Commissariat.	Staff and Miscellaneous.	Stud.	Roads to Hill Stations or Lines of Military Communication.	General Cantonment Works.	Fortifications.	Public Works.	Dockyard or Naval.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	New Sets of Buildings, including Subsidiary, Auxiliary, and Hospital Accommodation for European Troops.		Buildings for Officers.		Temporary Accommodation for European Troops.		Buildings for Native Cavalry.	Buildings for Native Infantry.													
	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.															
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£	£.	£.	£.	£.	£.
Inspector General of Military Works	87,865	36,156	2,167	850	–	1,743	6,497	7,410	611	25,258	15,597	4,460	375	7,357	41,672	11,299	1,899	1,674	252,890	1,388	251,502
Central India - - - - -	23,769	–	–	–	–	–	69	546	–	188	736	258	–	–	165	4	–	–	25,735	–	25,735
Coorg - - - - - - -	–	–	–	–	–	–	76	–	–	–	–	–	–	–	70	271	–	–	417	–	417
Hyderabad - - - - - -	13,312	–	–	–	–	–	65	1,214	25	1,336	760	–	–	–	11,432	216	–	–	28,360	–	28,360
Port Blair - - - - - -	552	–	–	–	–	–	–	1,455	–	–	–	–	–	–	54	50	–	–	2,111	–	2,111
Rajputana - - - - - -	6,514	1,929	–	225	–	–	108	730	–	–	82	531	–	–	760	–	–	–	10,879	–	10,879
Buildings under Quetta Agency -	–	–	2,696	–	–	–	3,789	11,053	700	–	254	11	–	–	1,294	5,894	–	–	25,691	–	25,691
Central Provinces - - - -	15,365	–	1,588	–	–	–	230	689	6	103	1,190	414	–	–	2,248	9	–	–	21,842	–	21,842
Assam - - - - - - -	–	–	–	–	–	–	–	1,318	–	–	8	–	–	1,966	340	22	–	–	3,654	–	3,654
Bengal - - - - - - -	–	–	–	–	–	–	–	311	–	170	298	–	–	–	321	–	–	–	1,100	–	1,100
North Western Provinces and Oudh	–	–	–	–	–	–	–	109	–	–	–	–	88	–	346	43	–	–	586	–	586
Punjab - - - - - - -	21	–	–	–	–	–	471	1,955	–	800	102	15	–	347	320	7,097	–	–	11,128	–	11,128
Madras - - - - - - -	2,514	–	366	–	–	–	2,266	3,220	15	6,015	251	1,769	–	–	1,189	4,106	–	–	21,711	–	21,711
Bombay - - - - - -	26,293	–	378	–	–	–	2,758	5,881	1,858	7,123	4,044	646	–	–	3,332	23,860	–	4,570	80,743	843	79,900
TOTAL - - - £.	176,205	38,085	7,195	1,075	–	1,743	16,329	35,891	3,215	40,993	23,322	8,104	463	9,670	63,543	52,871	1,899	6,244	486,847	2,231	484,616

No. 41 B.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to MILITARY BUILDINGS for the Year ended 31st March 1879.

PROVINCES.	Accommodation for Troops.					Ordnance Works.	Commissariat.	Staff and Miscellaneous.	Stud.	Roads to Hill Stations, or Lines of Military Communication.	General Cantonment Works.	Fortifications.	Public Works.	Dockyard or Naval.	Miscellaneous.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
	Buildings for European Troops.	Buildings for Native Troops.	Quarters for Officers.	Rest Houses.	Rents of Buildings or Compensation for Quarters.													
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Inspector General of Military Works	123,792	9,155	3,928	610	8,441	10,086	10,259	3,540	1,589	10,928	20,540	14,342	3,436	1,322	–	230,968	–	230,968
Central India - - - - -	4,687	772	23	–	275	270	174	120	–	–	970	26	–	–	–	7,317	401	6,916
Coorg - - - - - - -	–	167	245	–	–	–	167	–	–	–	28	–	–	–	–	607	–	607
Hyderabad - - - - -	3,862	196	–	–	273	19	149	90	–	–	1,344	59	–	–	–	5,992	–	5,992
Port Blair - - - - -	–	162	–	–	–	–	–	–	–	–	–	–	–	–	–	162	–	162
Rajpootana - - - - -	5,484	758	–	–	103	26	114	108	–	36	938	–	–	–	–	7,567	–	7,567
Buildings under Quetta Agency -	–	130	–	–	–	–	–	–	–	–	–	–	–	–	–	130	–	130
Central Provinces - - - -	2,793	785	–	186	216	265	735	224	–	–	1,410	10	–	–	–	6,624	–	6,624
Assam - - - - - - -	–	1,129	–	–	–	–	116	–	–	–	397	109	–	–	–	1,751	–	1,751
Bengal - - - - - - -	819	441	–	–	72	38	495	35	–	–	558	1	–	–	–	2,459	1	2,458
North Western Provinces and Oudh	–	201	–	–	39	–	–	–	814	–	162	88	–	–	–	1,304	–	1,304
Punjab - - - - - - -	234	2,934	149	4	17	82	82	51	197	14,172	3,198	2,513	–	–	–	23,633	–	23,633
Madras - - - - - - -	5,953	1,329	148	110	3,275	751	1,058	1,734	–	–	2,723	541	–	–	2,456	20,078	–	20,078
Bombay - - - - - -	13,480	4,162	1,109	1,208	3,942	3,622	1,686	355	–	–	6,318	1,699	–	1,134	1,739	40,454	106	40,348
TOTAL - - - £.	161,104	22,321	5,602	2,118	16,653	15,159	15,035	6,257	2,600	25,136	47,586	19,388	3,436	2,456	4,195	349,046	508	348,538

No. 41 c.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on CIVIL BUILDINGS for the Year ended 31st March 1879.

PROVINCES.	Forest.	Excise and Customs.	Salt.	Opium.	Mint.	Postal.	Telegraph.	Viceregal Residences.	Secretariat Offices.	Mint, Treasury, and Currency Offices.	Monuments and Antiquities.	Surveyor General's Office.	Imperial Museum.	Educational.	Churches and Burial Grounds.	Jails.	Police and Court-houses.	Medical.	Public Works.	Political Agency.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Inspector General of Military Works	–	–	–	–	–	–	–	–	–	–	–	–	–	–	6,732	–	–	–	–	–	–	6,732	–	6,732
Simla Imperial Circle	–	–	–	–	–	–	–	7,627	–	–	–	–	–	–	–	–	–	–	–	–	–	7,627	–	7,627
Central India	–	–	–	10	–	262	14	–	119	24	–	–	–	–	153	313	3	10	89	41	315	1,353	10	1,343
Coorg	–	–	–	–	–	–	–	–	–	—8	–	–	–	–	–	–	–	–	21	–	–	13	–	13
Hyderabad	–	–	–	–	–	430	13	–	–	–	–	–	–	–	255	11	–	–	–	445	13	1,167	–	1,167
Port Blair	–	–	–	–	–	–	–	–	–	–	–	–	–	–	11	104	245	316	186	–	1,529	2,391	–	2,391
Rajputana	–	394	–	–	–	100	355	–	9	–	8	–	–	9,826	258	242	785	17	124	191	96	12,405	1,562	10,843
Buildings under Quetta Agency	–	–	–	–	–	12	628	–	–	–	–	–	–	–	2	–	1,607	573	946	3,571	91	7,430	–	7,430
Central Provinces	–	–	–	–	–	285	51	–	–	–	–	–	–	–	–	–	–	–	–	–	–	336	–	336
Assam	–	–	–	–	–	948	684	–	–	–	–	–	–	–	–	–	–	–	–	286	–	1,918	–	1,918
Bengal	–	–	–	5,051	107	1,203	2,365	6,073	739	768	–	54	134	–	–	–	–	–	–	512	–	17,006	80	16,926
North Western Provinces and Oudh	–	918	–	5,330	–	2,116	573	–	–	–	–	–	–	481	–	–	–	–	–	–	–	9,418	–	9,418
Punjab	–	–	–	–	–	738	1,216	–	–	–	–	–	–	–	–	–	–	–	–	–	—18	1,936	–	1,936
Madras	–	–	1,871	–	–	280	187	–	–	–	–	–	–	–	–	–	–	–	–	–	–	2,338	–	2,338
Bombay	–	–	3,768	–	108	1,549	874	–	–	640	–	–	–	–	–	–	–	–	–	–	–	6,939	–	6,939
TOTAL £.	–	1,312	5,639	10,391	215	7,923	6,960	13,700	867	1,424	8	54	134	10,307	7,411	670	2,640	916	1,366	5,046	2,026	79,009	1,652	77,357

No. 41 D.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to CIVIL BUILDINGS for the Year ended 31st March 1879.

PROVINCES.	Revenue.	Forest.	Excise and Customs.	Salt.	Opium.	Stamps and Stationery.	Mint, Treasury, and Currency Offices.	Postal.	Telegraph.	Residencies and Agency Buildings.	Government of India Buildings and Secretariat Offices.	Viceregal Buildings.	Police.	Law and Justice.	Jails.	Surveyor General's Office.	Public Works.	Educational.	Churches and Burial-grounds.	Medical.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Inspector General of Military Works	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	6,925	–	–	6,925	–	6,925
Simla Imperial Circle	–	–	–	–	–	–	–	–	–	–	593	46	–	–	–	–	–	–	–	–	–	639	–	639
Central India	14	–	–	–	8	–	–	125	122	526	74	–	12	86	210	–	81	–	149	18	30	1,405	60	1,345
Coorg	87	–	–	–	–	–	–	10	82	–	–	–	–	–	338	–	45	–	–	–	–	562	–	562
Hyderabad	–	–	–	–	–	–	–	153	11	422	–	–	–	–	–	–	–	–	154	–	54	794	–	794
Port Blair	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	450	450	–	450
Rajputana	30	–	123	–	–	–	–	52	115	328	–	–	126	90	106	–	226	245	162	–	6	1,609	–	1,609
Central Provinces	–	–	–	–	–	–	–	111	34	–	–	–	–	–	–	–	–	–	–	–	–	145	–	145
Assam	–	–	–	–	–	–	–	124	156	–	–	–	–	–	–	–	–	–	–	–	–	280	–	280
Bengal	–	–	–	1,364	837	–	468	1,739	626	–	573	3,789	–	–	–	403	–	–	–	–	197	9,996	–	9,996
North Western Provinces and Oudh	–	–	–	–	1,811	–	–	994	224	–	–	–	–	–	–	–	–	1,022	–	–	–	4,051	–	4,051
Punjab	–	–	–	276	–	–	–	860	361	–	–	–	–	–	–	–	–	–	–	–	–	1,497	–	1,497
Madras	–	–	–	918	–	–	–	199	157	–	–	–	–	–	–	–	–	–	–	–	–	1,274	–	1,274
Bombay	–	–	–	887	–	–	124	578	1,151	–	–	–	–	–	–	–	–	–	–	–	11	2,751	–	2,751
TOTAL £.	131	–	123	3,445	2,656	–	592	4,945	3,039	1,276	1,240	3,835	138	126	654	403	352	1,267	7,390	18	748	32,378	60	32,318

No. 41 E.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on ROADS and other WORKS of COMMUNICATION for the Year ended 31st March 1879.

PROVINCES.	Metalled and Bridged Roads.	Raised, Bridged, and Unmetalled Roads.	District Roads not Metalled and Raised.	Village Roads.	Boat Bridges and Ferries.	River Improvements.	Navigable Canals.	Accommodation for Travellers.	Arboriculture.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Central India	22,463	1	- -	- -	- -	- -	- -	- -	- -	22,464	16,724	5,740
Coorg	38	670	4,120	- -	- -	- -	- -	- -	- -	4,828	- -	4,828
Rajputana	411	*—5*	171	- -	- -	- -	- -	57	- -	634	89	545
Buildings under Quetta Agency	592	- -	- -	- -	- -	- -	- -	- -	- -	592	- -	592
TOTAL £.	23,504	666	4,291	- -	- -	- -	- -	57	- -	28,518	16,813	11,705

No. 41 F.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENT for the Year ended 31st March 1879.

PROVINCES.	Improvements to Towns, &c.	Coal Mines.	Paving and Streets.	Lighting.	Water Supply.	Sewage, including Drainage.	Harbour and Navigation.	Light-houses.	Monuments and Antiquities.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Simla Imperial Circle	- -	-	- -	-	*—4,058*	- -	- -	-	- -	- -	*—4,058*	- -	*—4,058*
Port Blair	- -	-	- -	-	- -	- -	146	-	- -	- -	146	- -	146
Bengal	- -	-	- -	-	- -	- -	- -	*—188*	- -	- -	*—188*	- -	*—188*
Punjab	- -	-	- -	-	- -	17,000	- -	-	8	18	17,026	- -	17,026
Madras	- -	*—2*	- -	-	- -	- -	- -	*—13*	- -	- -	*—15*	- -	*—15*
Bombay	- -	-	- -	-	- -	- -	6,833	126	- -	- -	6,959	- -	6,959
TOTAL £.	- -	*—2*	- -	-	*—4,058*	17,000	6,979	*—75*	8	18	19,870	- -	19,870

No. 41 G.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION for the Year ended 31st March 1879.

PROVINCES.	Metalled and Bridged Roads.	Raised, Bridged, and Unmetalled Roads.	District Roads not Metalled and Raised.	Village Roads.	Boat Bridges and Ferries.	River Improvements.	Navigable Canals.	Accommodation for Travellers.	Arboriculture.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Central India	27,782	-	-	-	-	-	-	-	-	27,782	3,403	24,379
Coorg	3,191	-	-	-	-	-	-	-	-	3,191	-	3,191
Rajputana	6,098	-	-	-	-	-	-	200	-	6,298	-	6,298
Buildings under Quetta Agency	39	-	-	-	-	-	-	-	-	39	-	39
TOTAL £.	37,110	-	-	-	-	-	-	200	-	37,310	3,403	33,907

No. 41 H.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENT for the Year ended 31st March 1879.

PROVINCES.	Improvements to Towns, &c.	Water Supply.	Harbours.	Lighthouses.	Lighting.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.
Bengal	-	-	-	119	-	119	-	119
Madras	-	-	-	17	-	17	-	17
Bombay	-	-	1,481	160	-	1,641	-	1,641
TOTAL £.	-	-	1,481	296	-	1,777	-	1,777

No. 41 I.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on MILITARY WORKS for the Year ended 31st March 1879.

PROVINCE.	ACCOMMODATION FOR TROOPS.		Ordnance Works.	Commissariat.	Staff and Miscellaneous.	General Works.	Fortifications.	Dockyard and Naval.	Stud.	Rest-houses.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Europeans in the Plains.	Native Infantry.											
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
British Burmah - -	6,689	469	95	1,715	358	467	11,978	- -	- -	- -	21,771	- -	21,771
TOTAL - - £.	6,689	469	95	1,715	358	467	11,978	- -	- -	- -	21,771	- -	21,771

No. 41 J.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to MILITARY WORKS for the Year ended 31st March 1879.

PROVINCE.	ACCOMMODATION FOR TROOPS.				Ordnance Works.	Commissariat.	Staff and Miscellaneous.	General Cantonment Works.	Fortifications.	Dockyard or Naval.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Buildings for European Troops.	Buildings for Native Troops.	Temporary Barracks.	Rents of Buildings, or Compensation for Quarters.									
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
British Burmah - -	3,898	1,736	38	151	336	1,173	249	1,851	262	247	9,941	- - -	9,941
TOTAL - - £.	3,898	1,736	38	151	336	1,173	249	1,851	262	247	9,941	- -	9,941

No. 41 K.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on CIVIL BUILDINGS for the Year ended 31st March 1879.

PROVINCES.	Postal.	Telegraph.	Land Revenue.	Customs and Excise.	Stamps and Stationery.	Residencies for Local Governments.	Secretariat Offices.	Board of Revenue.	Museums.	Monuments and Antiquities.	Law and Justice.	Churches and Burial Grounds.	Bishop's Palace.	Jails.	Police.	Registration.	Educational.	Medical.	Public Works.	Obelisks on Banks of Hooghly River.	Printing.	Political Agency.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Central Provinces - -	–	–	2,406	–	–	2	480	–	3	–	754	360	–	3,344	499	–	450	191	23	–	1	–	119	8,632	–	8,632
British Burmah - - -	1,059	434	–	1,889	–	744	–	–	–	–	7,099	572	–	5,021	295	–	38	934	61	–	–	437	1,389	19,982	–	19,982
Assam - - - - -	–	–	342	–	–	417	–	–	–	–	6,041	443	–	5,721	40	–	–	186	296	–	–	–	411	13,897	226	13,671
Bengal - - - - -	–	–	6,806	1,908	2	15,514	30,806	122	360	219	8,575	2,157	–	18,440	1,624	857	10,024	18,115	3,106	–	–	–	1,978	120,613	12,980	107,633
North Western Provinces and Oudh - - -	–	–	9,891	666	–	3,601	–	13	210	505	847	671	–	23,817	3,287	–	9,786	1,015	991	–	80	–	117	55,497	–	55,497
Punjab - - - - -	–	–	4,054	132	–	6,633	151	–	12	21	395	616	–	714	1,400	–	1,607	160	50	–	–	–	180	16,125	409	15,716
Madras - - - - -	–	–	4,067	308	–	6,522	–	–	–	–	224	480	–	343	2,524	–	1,348	4,727	5,346	–	–	–	2,062	27,951	–	27,951
Bombay - - - - -	–	–	5,639	465	–	1,938	199	–	–	–	6,528	1,192	–	2,197	1,785	–	13,514	2,839	204	–	–	145	2,876	39,521	7,859	31,662
TOTAL - - £.	1,059	434	33,205	5,378	2	35,371	31,636	135	585	745	30,463	6,491	–	59,597	11,454	857	36,767	28,167	10,077	–	81	582	9,132	302,218	21,474	280,744

No. 41 L.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to CIVIL BUILDINGS for the Year ended 31st March 1879.

PROVINCES.	Postal.	Telegraph.	Land Revenue.	Customs and Excise.	Stamps and Stationery.	Residencies for Local Governments.	Secretariat Offices.	Board of Revenue.	Museums.	Monuments and Antiquities.	Law and Justice.	Churches and Burial Grounds.	Bishop's Palace.	Jails.	Police.	Registration.	Educational.	Medical.	Public Works.	Obelisks on Banks of Hooghly River.	Political Agency.	Printing.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Central Provinces - -	–	–	545	–	–	173	224	–	27	–	1,662	356	–	1,075	538	–	76	144	463	–	–	8	261	5,552	–	5,552
British Burmah - - -	125	170	–	269	–	1,235	–	–	–	–	828	548	–	844	64	–	353	337	290	–	45	–	777	5,885	–	5,885
Assam - - - - -	–	–	20	–	–	256	47	–	–	21	1,628	135	–	749	187	–	187	79	811	–	131	17	32	4,300	–	4,300
Bengal - - - - -	–	–	5,993	990	330	765	324	788	10	31	2,294	1,382	105	3,208	541	25	2,060	2,647	1,146	–	–	–	357	22,996	391	22,605
North Western Provinces and Oudh - - -	–	–	6,726	1,010	–	512	108	102	–	5,500	2,440	1,184	–	3,170	6,567	13	2,622	613	562	–	–	54	2,730	33,913	–	33,913
Punjab - - - - -	–	–	5,712	460	–	270	205	–	60	737	1,247	1,685	–	6,702	7,156	–	2,192	657	395	–	–	–	628	28,106	387	27,719
Madras - - - - -	–	–	2,474	173	–	1,433	–	–	–	–	1,005	836	–	761	1,033	–	186	1,247	1,072	–	–	–	539	10,759	–	10,759
Bombay - - - - -	–	–	6,068	353	–	3,352	172	–	24	–	1,724	1,960	–	1,818	2,994	–	1,223	2,456	808	–	993	–	1,312	25,257	272	24,985
TOTAL - - £.	125	170	27,538	3,255	330	7,996	1,080	890	121	6,289	12,828	8,086	105	18,327	19,080	38	8,899	8,180	5,547	–	1,169	79	6,636	136,768	1,050	135,718

No. 41 M.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on ROADS and other WORKS of COMMUNICATION for the Year ended 31st March 1879.

PROVINCES.	Metalled and Bridged Roads.	Raised, Bridged, and Unmetalled Roads.	District Roads, Unmetalled and Unraised.	Village Roads.	Boat Bridges and Ferries.	River Improvements.	Navigable Canals.	Accommodation for Travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£.	£.	£	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Central Provinces	26,832	- -	1,578	—	—	- -	- -	68	37	—	28,515	- -	28,515
British Burmah	20,549	- -	- -	—	—	- -	- -	- -	—	—	20,549	- -	20,549
Assam	- -	19,907	- -	—	—	- -	1,688	127	—	—	21,722	11,567	10,155
Bengal	21,644	2,296	—41	—	—	6,458	800	- -	—	—	31,157	42	31,115
North Western Provinces and Oudh	18,808	- -	- -	—	—	- -	- -	- -	—	—	18,808	- -	18,808
Punjab	4,746	2,179	- -	—	6,690	20	- -	122	—	—	13,757	1,627	12,130
Madras	18,675	- -	629	—	—	- -	45,847	- -	—	—	65,151	- -	65,151
Bombay	43,224	- -	- -	—	—	- -	- -	- -	—	—	43,224	15,449	27,775
TOTAL £.	154,478	24,382	2,166	—	6,690	6,478	48,335	317	37	—	242,883	28,685	214,198

No. 41 N.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION for the Year ended 31st March 1879.

PROVINCES.	Metalled and Bridged Roads.	Raised, Bridged, and Unmetalled Roads.	District Roads, Unmetalled and Unraised.	Village Roads.	Boat Bridges and Ferries.	River Improvements.	Navigable Canals.	Accommodation for Travellers.	Arboriculture.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Central Provinces	19,984	187	197	- -	250	- -	- -	- -	1	20,619	- -	20,619
British Burmah	21,051	- -	- -	- -	- -	- -	- -	- -	- -	21,051	- -	21,051
Assam	- -	17,726	- -	- -	2,433	- -	- -	1,162	- -	21,321	- -	21,321
Bengal	72,879	3,639	- -	- -	- -	- -	269	- -	- -	76,787	- -	76,787
North Western Provinces and Oudh	91,088	- -	- -	- -	- -	- -	- -	- -	- -	91,088	- -	91,088
Punjab	59,602	16,301	- -	- -	14,715	- -	- -	1,587	- -	92,205	30	92,175
Madras	40,921	- -	1,346	- -	- -	- -	1,095	- -	- -	43,362	- -	43,362
Bombay	81,246	- -	- -	- -	- -	- -	- -	- -	- -	81,246	3,276	77,970
TOTAL £.	386,771	37,853	1,543	- -	17,398	- -	1,364	2,749	1	447,679	3,306	444,373

No. 41o.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENT for the Year ended 31st March 1879.

PROVINCES.	Improvements to Towns, &c.	Market.	Water Supply.	Harbours and Navigation.	Light-houses.	Sewage, including Drainage.	Paving and Streets.	Mines.	Manufacture.	Lighting.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Central Provinces - - -	–	–	692	–	–	–	–	–	–	–	–	692	–	692
British Burmah - - -	1,345	–	–	–	958	–	–	–	–	–	–	2,303	–	2,303
Bengal - - - - - -	34	513	2,745	605	–	26	–	–	–	–	42	3,965	57	3,908
Punjab - - - - - -	551	–	39	–	–	2	10	–	–	–	–	602	551	51
Madras - - - - - -	–	–	7,790	326	–	489	–	–	–	–	834	9,439	–	9,439
Bombay - - - - - -	10,985	–	22,039	544	–	–	–	–	–	–	–	33,568	22,416	11,152
TOTAL - - - £.	12,915	513	33,305	1,475	958	517	10	–	–	–	876	50,569	23,024	27,545

No. 41p.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENT for the Year ended 31st March 1879.

PROVINCES.	Improvements to Towns, &c.	Water Supply.	Harbours and Navigation.	Lighthouses.	Sewage, including Drainage.	Paving and Streets.	Mines.	Manufacture.	Lighting.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Central Provinces - - -	16	–	–	–	–	–	–	–	–	–	16	–	16
British Burmah - - -	–	–	468	292	–	–	–	–	–	–	760	–	760
Assam - - - - - -	46	–	–	–	–	–	–	–	–	–	46	–	46
Bengal - - - - - -	–	–	210	–	34	–	–	–	–	1,954	2,198	34	2,164
Punjab - - - - - -	409	–	–	–	207	2,364	–	–	–	–	2,980	5	2,975
Madras - - - - - -	–	–	–	–	–	–	–	–	–	2,624	2,624	–	2,624
Bombay - - - - - -	2,481	38	868	–	–	–	–	–	–	–	3,387	38	3,349
TOTAL - - - £.	2,952	38	1,546	292	241	2,364	–	–	–	4,578	12,011	77	11,934

No. 41Q.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on CIVIL BUILDINGS for the Year ended 31st March 1879.

PROVINCES.	Postal.	Telegraph.	Land Revenue.	Customs and Excise.	Stamps and Stationery.	Residencies for Local Governments.	Secretariat Offices.	Political Agency.	Board of Revenue.	Museums.	Monuments and Antiquities.	Law and Justice.	Churches and Burial Grounds.	Bishop's Palace.	Jails.	Police.	Registration.	Educational.	Medical.	Public Works.	Obelisks on Banks of Hooghly River.	Printing.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Central Provinces	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	23	–	–	–	155	178	–	178
British Burmah	73	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	930	306	–	–	–	–	1,309	–	1,309
Punjab	–	–	20	–	–	–	–	–	–	–	–	–	–	–	–	–	–	3,085	1,033	–	–	–	–	4,138	–	4,138
Madras	–	–	–	–	–	–	–	–	–	–	–	–	–	–	2,773	–	–	962	275	–	–	–	3,377	7,387	–	7,387
Bombay	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	6,924	1,202	–	–	–	931	9,057	–	9,057
TOTAL £.	73	–	20	–	–	–	–	–	–	–	–	–	–	–	2,773	–	–	11,901	2,839	–	–	–	4,463	22,069	–	22,069

No. 41R.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to CIVIL BUILDINGS for the Year ended 31st March 1879.

PROVINCES.	Postal.	Telegraph.	Land Revenue.	Customs and Excise.	Stamps and Stationery.	Residencies for Local Governments.	Secretariat Offices.	Political Agency.	Board of Revenue.	Museums.	Monuments and Antiquities.	Law and Justice.	Churches and Burial Grounds.	Bishop's Palace.	Jails.	Police.	Registration.	Educational.	Medical.	Public Works.	Obelisks on Banks of Hooghly River.	Printing.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Central Provinces	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	201	–	–	–	180	381	–	381
Punjab	–	–	39	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1,970	759	–	–	–	6	2,774	–	2,774
Madras	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	131	203	–	–	–	1,709	2,043	–	2,043
Bombay	–	–	23	–	–	–	–	–	–	–	6	–	–	–	–	–	–	3,750	342	–	–	–	1,099	5,220	–	5,220
TOTAL £.	–	–	62	–	–	–	–	–	–	–	6	–	–	–	–	–	–	5,851	1,505	–	–	–	2,994	10,418	–	10,418

No. 41s.—CLASSIFIED ABSTRACT of Expenditure from Incorporated Local Funds on Roads and other Works of Communication for the Year ended 31st March 1879.

PROVINCES.	Metalled and Bridged Roads.	Raised, Bridged, and Unmetalled Roads.	District Roads, Unmetalled and Unraised.	Village Roads.	Boat Bridges and Ferries.	River Improvements.	Navigable Canals.	Accommodation for Travellers.	Arboriculture.	Miscellaneous.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Coorg	613	–	–	–	–	–	–	–	–	–	613	–	613
Central Provinces	6,119	–	–	–	739	–	–	546	–	–	7,404	–	7,404
British Burmah	–	–	6,856	–	–	–	–	–	–	–	6,856	–	6,856
Assam	3,213	–	5,247	–	–	–	–	16	–	–	8,476	–	8,476
North Western Provinces and Oudh	83,254	–	–	–	1,605	1,397	–	–	–	–	86,256	–	86,256
Punjab	13,908	–	–	–	7,548	–	–	1,421	1,073	–	23,950	–	23,950
Madras	38,167	–	–	–	84	117	55	–	–	–	38,423	–	38,423
Bombay	30,439	5,143	6,104	2,007	1,522	–	–	3,149	998	48	49,410	–	49,410
Total £.	175,713	5,143	18,207	2,007	11,498	1,514	55	5,132	2,071	48	221,388	–	221,388

No. 41T.—CLASSIFIED ABSTRACT of Expenditure from Incorporated Local Funds on Repairs to Roads and other Works of Communication for the Year ended 31st March 1879.

PROVINCES.	Metalled and Bridged Roads.	Raised, Bridged, and Unmetalled Roads.	District Roads, Unmetalled and Unraised.	Village Roads.	Boat Bridges and Ferries.	River Improvements.	Navigable Canals.	Accommodation for Travellers.	Arboriculture.	Miscellaneous.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Coorg	1,313	–	–	–	–	–	–	–	–	–	1,313	–	1,313
Central Provinces	5,594	–	–	–	723	–	–	–	–	–	6,317	–	6,317
British Burmah	–	–	873	–	–	–	–	–	–	–	873	–	873
Assam	–	–	12,504	–	–	–	–	–	–	–	12,504	–	12,504
North Western Provinces and Oudh	57,643	19,650	–	–	13,074	187	–	–	–	–	90,554	–	90,554
Punjab	21,162	–	–	–	1,028	–	–	1,646	5,022	–	28,858	–	28,858
Madras	149,693	–	–	–	106	–	699	–	–	40	150,538	–	150,538
Bombay	42,950	6,866	4,398	1,063	2,329	–	–	4,569	4,090	100	66,365	–	66,365
Total £.	278,355	26,516	17,775	1,063	17,260	187	699	6,215	9,112	140	357,322	–	357,322

No. 41 u.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENT for the Year ended 31st March 1879.

PROVINCES.	Improvements to Towns, &c.	Markets.	Water Supply.	Harbours and Navigation.	Light-houses.	Sewage, including Drainage.	Paving and Streets.	Mines.	Manufacture.	Lighting.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Central Provinces	-	241	2,447	-	-	47	-	-	-	-	439	3,174	-	3,174
British Burmah	-	847	-	-	-	346	-	-	-	-	924	2,117	-	2,117
Assam	5	-	-	-	-	1,317	-	-	-	-	273	1,595	-	1,595
North Western Provinces and Oudh	-	-	-	-	-	973	-	-	-	-	6,225	7,198	-	7,198
Punjab	-	-	2,980	-	-	-	-	-	-	-	1,623	4,603	-	4,603
Madras	-	-	6	-	-	-	-	-	-	-	2,604	2,610	-	2,610
Bombay	-	-	14,635	-	-	74	139	-	-	-	-	14,848	-	14,848
TOTAL £.	5	1,088	20,068	-	-	2,757	139	-	-	-	12,088	36,145	-	36,145

No. 41 v.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENT for the Year ended 31st March 1879.

PROVINCES.	Improvements to Towns, &c.	Markets.	Water Supply.	Harbours and Navigation.	Light-houses.	Sewage, including Drainage.	Paving and Streets.	Mines.	Manufacture.	Lighting.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Central Provinces	-	-	1,867	-	-	-	-	-	-	-	843	2,710	-	2,710
British Burmah	-	402	-	-	-	-	-	-	-	-	776	1,178	-	1,178
Assam	-	-	-	-	-	-	-	-	-	-	1,018	1,018	-	1,018
North Western Provinces and Oudh	-	-	-	-	-	-	-	-	-	-	1,606	1,606	-	1,606
Punjab	-	-	1,141	-	-	-	-	-	-	-	613	1,754	-	1,754
Madras	-	-	499	-	-	-	-	-	-	-	5,544	6,043	-	6,043
Bombay	217	-	6,624	-	-	61	-	-	-	-	4	6,906	-	6,906
TOTAL £.	217	402	10,131	-	-	61	-	-	-	-	10,404	21,215	-	21,215

No. 42.—ABSTRACT ACCOUNT of Gross Receipts on account of Imperial and Provincial and Incorporated Local Fund Revenue from Ordinary Irrigation and Navigation and Agricultural Works, brought to Account under that Head by the Public Works Department, for the Year ended 31st March 1879.

	ACTUAL RECEIPTS.											
	Water Rates from Irrigation.	Owner's Rates on Irrigated Lands.	Miscellaneous Receipts by Sale of Water.	Water Supply of Towns.	Receipts from Plantations.	Receipts from other Canal Produce.	Water Power.	Navigation Receipts.	Rents of Buildings, &c.	Fines.	Miscellaneous and other Items.	Total.
IRRIGATION RECEIPTS ON REVENUE ACCOUNT.												
IMPERIAL.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Rajputana.												
Tanks in Ajmére Sub-collectorate	-	-	-	-	-	-	-	-	-	-	8	8
„ Beawar „	-	-	-	-	-	1	-	-	11	-	-	12
Bheer Reservoir	67	-	-	-	-	1	-	-	-	1	1	70
Rajosie „	7	-	-	-	-	-	-	-	-	1	1	9
Bulad „	99	-	-	-	-	2	-	-	-	-	4	105
Jalea „	-	-	-	-	-	3	-	-	-	-	6	9
Total Rajputana £.	173	-	-	-	-	7	-	-	11	2	20	213
Punjab.												
Delhi and Goorgaon Irrigation Works	325	-	-	-	-	-	-	-	-	-	-	325
Lower Sutlej and Chenab Inundation Canals	68	-	-	-	-	4	505	-	-	10	85	672
Upper Sutlej Inundation Canals	1,285	-	-	-	-	201	-	-	40	15	114	1,655
Indus Inundation Canals	-	-	-	-	-	115	3	-	1	-	4,860	4,979
Shahpur and Sahiwal Canals	1,554	-	-	-	-	-	-	-	-	-	-	1,554
Total Punjab £.	3,232	-	-	-	-	320	508	-	41	25	5,059	9,185
Madras.												
Chembrambakam Tank Project	-	-	-	-	-	1	-	-	-	-	1	2
Palar Anicut Project	-	-	-	-	-	19	-	-	-	-	-	19
Total Madras £.	-	-	-	-	-	20	-	-	-	-	1	21
Carried forward £.	3,405	-	-	-	-	340	515	-	52	27	5,080	9,419

No. 42.—ABSTRACT ACCOUNT of Gross Receipts on account of Imperial and Provincial and Incorporated Local Fund Revenue from Ordinary Irrigation and Navigation and Agricultural Works, brought to Account under that Head by the Public Works Department, for the Year ended 31st March 1879—*continued.*

	ACTUAL RECEIPTS.											
	Water Rates from Irrigation.	Owner's Rates on Irrigated Lands.	Miscellaneous Receipts by Sale of Water.	Water Supply of Towns.	Receipts from Plantations.	Receipts from other Canal Produce.	Water Power.	Navigation Receipts.	Rents of Buildings, &c.	Fines.	Miscellaneous and other Items.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Brought forward - - -	3,405	- -	- -	- -	340	515	- -	- -	52	27	5,080	9,419
IRRIGATION RECEIPTS ON REVENUE ACCOUNT—*continued.*												
IMPERIAL—*continued.*												
BOMBAY.												
Sind.												
Frontier Districts of Upper Sind:												
Desert Canal - - - - -	25	- -	- -	- -	2	- -	- -	- -	8	- -	10	45
Hyderabad Collectorate:												
Alibhur Cutcherry Canal - - -	13	- -	- -	- -	7	- -	- -	- -	- -	- -	1	21
Great Marak Canal - - - -	145	- -	- -	- -	14	- -	- -	4	- -	- -	14	177
Fulaili Canal - - - - -	1,479	- -	- -	- -	68	- -	- -	88	- -	- -	242	1,877
Surfrazwah Canal - - - -	87	- -	- -	- -	20	- -	- -	- -	- -	- -	23	130
Shikarpur Collectorate:												
Ghar Canal - - - - -	144	- -	- -	- -	46	- -	- -	- -	35	- -	702	927
Sukkur and Shadapore Canal - -	2	- -	- -	- -	2	- -	- -	- -	18	- -	118	140
Total Sind - - £.	1,895	- -	- -	- -	159	- -	- -	92	61	- -	1,110	3,317
Dekkan:												
Ahmednagar Collectorate:												
Bhatori Tank - - - - -	224	- -	- -	- -	1	- -	- -	- -	- -	- -	11	236
Dharwar Collectorate:												
Madag Tank - - - - -	107	- -	- -	- -	5	- -	- -	- -	- -	- -	- -	112
Khandeish Collectorate:												
Hartala Tank - - - - -	14	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	14
Mhuswa Tank - - - - -	1	- -	- -	- -	- -	- -	- -	- -	- -	- -	2	3
Jamda Canal - - - - -	944	- -	- -	- -	11	- -	- -	- -	- -	- -	- -	955
Nasick Collectorate:												
Ojhar Canal - - - - -	275	- -	- -	- -	9	- -	- -	- -	- -	- -	- -	284
Warali Canal - - - - -	82	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	82

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No. 42.—ABSTRACT ACCOUNT of Gross Receipts on account of Imperial and Provincial and Incorporated Local Fund Revenue from Ordinary Irrigation and Navigation and Agricultural Works, brought to Account under that Head by the Public Works Department, for the Year ended 31st March 1879—*continued*.

	ACTUAL RECEIPTS.											
	Water Rates from Irrigation.	Owner's Rates on Irrigated Lands.	Miscellaneous Receipts by Sale of Water.	Water Supply of Towns.	Receipts from Plantations.	Receipts from other Canal Produce.	Water Power.	Navigation Receipts.	Rents of Buildings, &c.	Fines.	Miscellaneous and other Items.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Brought forward	9,740	- -	- -	- -	778	515	- -	92	132	27	8,014	19,298
IRRIGATION RECEIPTS ON REVENUE ACCOUNT—*continued*.												
IMPERIAL—*continued*.												
Works for which Capital and Revenue Accounts are not kept:												
Bengal	- -	- -	- -	- -	- -	157	- -	- -	216	- -	908	1,281
North Western Provinces	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	29	29
Punjab	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	259	259
Madras	- -	- -	- -	- -	- -	1,457	- -	- -	9	81	- -	1,547
Bombay	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	347	347
TOTAL £.	- -	- -	- -	- -	- -	1,614	- -	- -	225	81	1,543	3,463
TOTAL IMPERIAL £.	9,740	- -	- -	- -	778	2,129	- -	92	357	108	9,557	22,761
PROVINCIAL.												
NORTH WESTERN PROVINCES.												
Eastern Jumna Canal	60,227	295	20	- -	1,705	- -	744	- -	15	175	17	63,198
Doon Canals	1,969	153	106	- -	66	- -	2,494	- -	- -	9	- -	4,797
Rohilkhund Canals:												
Paha Watercourses	2,531	105	4	- -	225	- -	13	- -	- -	78	27	2,983
Bijnor Canals	158	7	12	- -	93	- -	- -	- -	- -	12	1	283
Bundelkhund Irrigation Works:												
Hamirpur Irrigation Works	237	- -	2	- -	2	- -	- -	- -	- -	- -	34	275
Jhansi Irrigation Works	123	- -	- -	- -	2	- -	- -	- -	- -	- -	25	150
TOTAL NORTH WESTERN PROVINCES £.	65,245	560	144	- -	2,093	- -	3,251	- -	15	274	104	71,686

BENGAL.												
Works for which Capital and Revenue Accounts are not kept:												
Calcutta Canals								37,597	989	1,315	252	40,153
Nuddea River								27,308	14	- -	81	27,403
Civil Department								- -	- -	- -	3	3
TOTAL BENGAL £.								64,905	1,003	1,315	336	67,559
TOTAL PROVINCIAL £.	65,245	560	144	- -	2,093	- -	3,251	64,905	1,018	1,589	440	139,245
INCORPORATED LOCAL FUNDS.												
Works for which Capital and Revenue Accounts are kept:												
Bengal:—Mohescally River								878*	- -	- -	- -	878
Madras:—Cochrane and Sadras Canal								4,907	10	- -	650*	5,567
TOTAL £.								5,785	10	- -	650	6,445
TOTAL IRRIGATION AND NAVIGATION £.	74,985	560	144	- -	2,871	2,129	3,251	70,782	1,385	1,697	10,647	168,451
AGRICULTURAL.												
PROVINCIAL.												
Works for which Capital and Revenue Accounts are kept:												
British Burmah:												
Irrawaddy Embankments						5			61	- -	15	81
Works for which Capital and Revenue Accounts are not kept:												
British Burmah											74	74
TOTAL PROVINCIAL £.						5			61	- -	89	155
IMPERIAL.												
PUNJAB.												
Works for which only Revenue Accounts are kept:												
Nujjufgurh Jheel Drainage					12						1	13
TOTAL IMPERIAL £.					12						1	13
TOTAL AGRICULTURAL £.					12	5			61	- -	90	168
GRAND TOTAL £.	74,985	560	144	- -	2,883	2,134	3,251	70,782	1,446	1,697	10,737	168,619

* Shown in Civil Department Accounts.

No. 43.—ABSTRACT ACCOUNT of Gross Receipts from Productive Public Works, Irrigation, and Navigation, Credited to Imperial and Provincial Services, and brought to Account under those Heads by the Public Works Department, for the Year ended 31st March 1879.

	Actual Receipts.											
	Water Rates from Irrigation.	Owner's Rates on Irrigated Lands.	Miscellaneous Receipts by Sale of Water.	Water Supply of Towns.	Receipts from Plantations.	Receipts from other Canal Produce.	Water Power.	Navigation Receipts.	Rents of Buildings.	Fines.	Miscellaneous and other Items.	Grand Total.
REVENUE REALIZED FROM PRODUCTIVE PUBLIC WORKS.	£.	£.	£.	£.	£.	£.	£.	£.	£	£.	£.	£.
Imperial.												
Punjab.												
Western Jumna Canal	113,936	-	170	210	1,483	240	11	871	84	629	422	118,056
Bári Doáb Canal	73,398	-	875	-	1,483	11	4,551	-	81	176	31	80,606
Total Punjab £.	187,334	-	1,045	210	2,966	251	4,562	871	165	805	453	198,662
Madras.												
Godavery delta project	-	-	-	-	1,630	-	-	8,006	27	-	23	9,686
Kistna delta project	-	-	-	409	245	-	-	1,948	-	-	—20	2,582
Pennair anicut project	-	-	-	-	20	-	-	-	-	-	-	20
Cauvery delta project	-	-	-	-	473	-	-	-	-	-	13	486
Striviguntum weir project	-	-	-	-	31	-	-	-	13	-	1	45
Total Madras £.	-	-	-	409	2,399	-	-	9,954	40	-	17	12,819
Bombay.												
Bigari Canal	44	-	-	-	4	-	-	-	-	-	83	131
*Eastern Nara Works	47	-	-	-	52	-	-	-	-	-	354	453
Hathmathi Canal	200	-	-	-	13	-	-	-	-	-	-	213
Lakh Canal	208	-	-	-	8	-	-	-	-	-	-	216
Palkhair Canal	259	-	-	-	3	-	-	-	-	-	2	264

Krishna Canal	1,395	- -	- -	- -	128	- -	- -	- -	- -	- -	- -	- -	1,523
Panjhra River Works and Mookti Nullah	194	- -	- -	- -	1	- -	- -	- -	- -	- -	- -	7	202
Ekruk Tank	488	- -	27	- -	13	- -	- -	- -	- -	- -	- -	131	659
Moota Moola project	2,519	- -	15	6,157	17	- -	- -	- -	2	- -	- -	5	8,715
TOTAL BOMBAY - - - £.	5,354	- -	42	6,157	239	- -	- -	- -	2	- -	- -	582	12,376
TOTAL IMPERIAL - - - £.	192,688	- -	1,087	6,776	5,604	251	4,562	10,825	207	805	1,052	223,857	
PROVINCIAL.													
BENGAL.													
Orissa project	11,642	- -	1	- -	45	50	- -	5,704	260	- -	- -	498	18,200
Midnapore Canal	8,501	- -	- -	- -	3	1	- -	7,734	- -	- -	- -	832	17,071
Tidal Canal	- -	- -	- -	- -	- -	87	- -	5,972	19	- -	- -	1	6,079
Soane Canal	37,331	- -	33	20	4	90	- -	2,933	623	206	2,523	43,763	
TOTAL BENGAL - - - £.	57,474	- -	34	20	52	228	- -	22,343	902	206	3,854	85,113	
NORTH WESTERN PROVINCES.													
Ganges Canal	242,772	4,243	446	127	6,416	-	2,142	2,851	76	1,258	784	261,115	
Agra Canal	34,295	6,595	377	- -	397	- -	- -	496	22	123	328	42,633	
TOTAL NORTH WESTERN PROVINCES - - £.	277,067	10,838	823	127	6,813	- -	2,142	3,347	98	1,381	1,112	† 303,748	
TOTAL PROVINCIAL - - - £.	334,541	10,838	857	147	6,865	228	2,142	25,690	1,000	1,587	4,966	388,861	
TOTAL IMPERIAL AND PROVINCIAL - £.	527,229	10,838	1,944	6,923	12,469	479	6,704	36,515	1,207	2,392	6,018	612,718	
IN ENGLAND:													
Rent of Houses acquired from the East India Irrigation and Canal Company - -	- -	- -	- -	- -	- -	- -	- -	- -	552	- -	- -	552	
GRAND TOTAL - - £.	527,229	10,838	1,944	6,923	12,469	479	6,704	36,515	1,759	2,392	6,018	613,270	

* Consists of Chur Nara, Thur Canal, Mithro Canal, and Nara supply channel.

† Of this amount the sum of 44,270 *l.* has been shown under Imperial, being the share of profits due to the Imperial Government.

No. 44.—ABSTRACT ACCOUNT of GROSS RECEIPTS from PRODUCTIVE PUBLIC WORKS, STATE RAILWAYS, CREDITED to IMPERIAL and PROVINCIAL SERVICES brought to Account under those Heads by the Public Works Department, for the Year ended 31st March 1879.

RECEIPTS FROM PRODUCTIVE PUBLIC WORKS.	Earnings.						Net Total Realised.
	Coaching.	Goods.	Electric Telegraph.	Steam Boat Earnings.	Sundries.	Suspense.	
IMPERIAL.	£.	£.	£.	£.	£.	£.	£.
Dhond and Munmad State Railway	9,384	16,428	205	- -	924	—1,900	25,041
Rajputana State Railway	88,185	235,669	876	- -	7,487	—2,140	330,077
Holkar and Neemuch State Railway	34,618	56,700	224	- -	2,576	— 607	93,511
Wardah Coal State Railway	2,429	9,215	61	- -	78	—410	11,373
Punjab Northern State Railway	44,580	62,643	152	- -	2,412	—1,387	108,400
Sindia State Railway	5,671	3,989	86	- -	620	446	10,812
Indus Valley State Railway	45,033	73,680	401	1,828	736	—7,757	113,921
TOTAL IMPERIAL £.	229,900	458,324	2,005	1,828	14,833	—13,755	693,135
PROVINCIAL.							
Rangoon and Irrawaddy Valley State Railway	70,763	25,604	346	- -	894	—46	97,561
Calcutta and South Eastern State Railway	8,061	3,593	32	- -	630	193	12,509
Nulhatee State Railway	5,699	2,795	93	- -	9	—64	8,532
Tirhoot State Railway	19,523	16,116	442	7,884	1,399	—884	44,080
Northern Bengal State Railway	38,133	51,217	582	11,449	13,447	—5,539	109,289
TOTAL PROVINCIAL £.	142,179	99,325	1,495	19,333	16,379	— 5,840	272,871
GRAND TOTAL £.	372,079	557,649	3,500	21,161	31,212	—19,595	966,006

No. 45.—ABSTRACT ACCOUNT of WORKING EXPENSES and MAINTENANCE of PRODUCTIVE PUBLIC WORKS, for the Year ended 31st March 1879.

IRRIGATION AND NAVIGATION.

	Provincial.			Imperial.				Grand Total.
	Bengal.	North Western Provinces.	Total Provincial.	Punjab.	Madras.	Bombay.	Total Imperial.	
Working Expenses and Maintenance:	£.	£.	£.	£.	£.	£.	£.	£.
New Works	2,477	3,470	5,947	3,370	2,084	—778	4,676	10,623
Repairs	48,422	41,548	89,970	35,323	40,883	19,361	95,567	185,537
Establishment	26,235	68,387	94,622	51,624	20,450	6,219	78,302	172,924
Tools and Plant	3,337	2,280	5,617	2,124	3,245	109	5,478	11,095
Profit and Loss	- -	- -	- -	31	- -	- -	31	31
Suspense	—	—	—	—	—	—	—	—
Revenue Refunded	90	615	705	507	- -	- -	507	1,212
TOTAL £.	80,561	116,300	196,861	92,979	66,671	24,911	184,561	381,422
Add,—Expenditure in England:								
Ground Rent, Insurance, and Taxes, in respect of Houses acquired from the East India Irrigation and Canal Company	128	- -	128	- -	- -	- -	- -	128
GRAND TOTAL £.	80,689	116,300	196,989	92,979	66,671	24,911	184,561	381,550

STATE RAILWAYS.

	Provincial.						Imperial.								Grand Total.
	Calcutta and South-Eastern.	Nulhatee.	Tirhoot.	Northern Bengal.	Rangoon and Irrawaddy Valley.	Total Provincial.	Rajputana.	Holkar and Neemuch.	Sindia.	Wardah Coal.	Punjab Northern.	Indus Valley.	Dhond and Munmad.	Total Imperial.	
Working Expenses and Maintenance:	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Maintenance	2,591	1,429	5,611	16,759	33,764	60,154	39,260	15,893	3,344	3,864	18,460	29,056	3,234	113,111	173,265
Working Expenses	6,518	5,229	28,514	74,786	58,340	173,387	157,132	53,749	9,701	7,861	68,595	85,257	25,867	408,162	581,549
Suspense	—10,847	—2,164	—1,132	—1,972	457	—15,658	7,424	—1,739	—311	—621	—549	—4,451	—4,532	—4,779	—20,437
GRAND TOTAL £.	—1,738	4,494	32,993	89,573	92,561	217,883	203,816	67,903	12,734	11,104	86,506	109,862	24,569	516,494	734,377

No. 46.—ABSTRACT ACCOUNT of ORDINARY EXPENDITURE from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS on IRRIGATION and NAVIGATION and AGRICULTURAL WORKS, for the Year ended 31st March 1879.

	IMPERIAL.							PROVINCIAL.				LOCAL.			GRAND TOTAL.
	Rajputana.	Punjab.	Bengal.	North Western Provinces and Oudh.	Madras.	Bombay.	TOTAL IMPERIAL.	British Burmah.	Bengal.	North Western Provinces and Oudh.	TOTAL PROVINCIAL.	Bengal.	Madras.	TOTAL LOCAL.	
IRRIGATION AND NAVIGATION WORKS.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Works for which Capital and Revenue Accounts are kept:															
Capital Outlay:															
New Works	5,227	280	–	–	768	50,058	56,333	–	12,894	2,063	14,957	–	–	–	71,290
Repairs	–	–	–	–	–	57	57	–	–	–	–	–	–	–	57
Establishment	1,304	357	–	–	966	18,192	20,819	–	8,245	526	8,771	–	–	–	29,590
Tools and Plant	167	–	–	–	20	1,424	1,611	–	1,293	379	1,672	–	–	–	3,283
Profit and Loss	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Suspense	59	564	–	–	—286	–	337	–	4,140	—183	3,957	–	–	–	4,294
	6,757	1,201	–	–	1,468	69,731	79,157	–	26,572	2,785	29,357	–	–	–	108,514
Less Receipts on Capital Account	32	1,057	–	–	–	215	1,304	–	39	4	43	–	–	–	1,347
NET TOTAL £.	6,725	144	–	–	1,468	69,516	77,853	–	26,533	2,781	29,314	–	–	–	107,167
Revenue Outlay:															
New Works	–	2,341	–	–	162	267	2,770	–	–	820	820	–	–	–	3,590
Repairs	2,112	24,067	–	–	3,115	21,785	51,079	–	–	10,216	10,216	–	–	–	61,295
Establishment	3,272	22,253	–	–	1,324	4,749	31,598	–	–	18,669	18,669	–	–	–	50,267
Tools and Plant	94	448	–	–	82	80	704	–	–	261	261	–	–	–	965
Profit and Loss	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Revenue refunded	3	1	–	–	–	11	15	–	–	209	209	–	–	–	224
TOTAL £.	5,481	49,110	–	–	4,683	26,892	86,166	–	–	30,175	30,175	–	–	–	116,341
Works for which only Revenue Accounts are kept:															
Revenue Outlay:															
New Works	–	–	–	–	–	11,601	11,601	–	–	–	–	–	–	–	11,601
Repairs	–	–	–	–	–	30,258	30,258	–	–	–	–	–	–	–	30,258
Establishment	–	–	–	–	–	25,830	25,830	–	–	–	–	–	–	–	25,830
Tools and Plant	–	–	–	–	–	556	556	–	–	–	–	–	–	–	556
Suspense	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
TOTAL £.	–	–	–	–	–	68,245	68,245	–	–	–	–	–	–	–	68,245

Works for which Capital and Revenue Accounts are not kept:															
New Works	54	–	–	–	62,812	–	62,866	–	8,392	–	8,392	–	–	–	71,258
Repairs	7	–	–	–	67,037	–	67,044	–	14,510	–	14,510	–	4	4	81,558
Establishment	187	–	–	–	49,029	–	49,216	–	13,783	–	13,783	–	337	337	63,336
Tools and Plant	28	–	–	–	4,286	–	4,314	–	2,654	–	2,654	–	–	–	6,968
Profit and Loss	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Suspense	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Unclassified Expenditure by Civil Department	–	–	–	–	–	–	–	–	–	–	–	29	1,111	1,140	1,140
TOTAL £.	276	–	–	–	183,164	–	183,440	–	39,339	–	39,339	29	1,452	1,481	224,260
Subsidiary Capital Outlay on Productive Public Works:															
Works	–	*—1,026*	–	–	3,795	7,208	9,977	–	1,084	3,500	4,584	–	–	–	14,561
Establishment	–	*—171*	–	–	1,143	1,710	2,682	–	267	722	989	–	–	–	3,671
Tools and Plant	–	–	–	–	96	38	134	–	–	–	–	–	–	–	134
Profit and Loss	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Suspense	–	*—320*	–	–	–	–	*—320*	–	–	*—6,062*	*—6,062*	–	–	–	*—6,382*
TOTAL £.	–	*—1,517*	–	–	5,034	8,956	12,473	–	1,351	*—1,840*	*—489*	–	–	–	11,984
TOTAL IRRIGATION AND NAVIGATION £.	12,482	47,737	–	–	194,349	178,609	428,177	–	67,223	31,116	98,339	29	1,452	1,481	527,997
AGRICULTURAL.															
Works for which Capital and Revenue Accounts are kept:															
Capital Outlay:															
Works	–	–	–	–	–	–	–	8,864	–	–	8,864	–	–	–	8,864
Establishment	–	–	–	–	–	–	–	2,039	–	–	2,039	–	–	–	2,039
Tools and Plant	–	–	–	–	–	–	–	167	–	–	167	–	–	–	167
Profit and Loss	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Suspense	–	–	–	–	–	–	–	280	–	–	280	–	–	–	280
	–	–	–	–	–	–	–	11,350	–	–	11,350	–	–	–	11,350
Less Receipts on Capital Account	–	–	–	–	–	–	–	78	–	–	78	–	–	–	78
NET TOTAL £.	–	–	–	–	–	–	–	11,272	–	–	11,272	–	–	–	11,272
Revenue Outlay:															
Works	–	–	–	–	–	–	–	388	–	–	388	–	–	–	388
Repairs	–	–	–	–	–	–	–	6,179	–	–	6,179	–	–	–	6,179
Establishment	–	–	–	–	–	–	–	1,511	–	–	1,511	–	–	–	1,511
Tools and Plant	–	–	–	–	–	–	–	50	–	–	50	–	–	–	50
Profit and Loss	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Revenue refunded	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
TOTAL £.	–	–	–	–	–	–	–	8,128	–	–	8,128	–	–	–	8,128
Carried forward £.	–	–	–	–	–	–	–	19,400	–	–	19,400	–	–	–	19,400

No. 46.—Abstract Account of Ordinary Expenditure from Imperial, Provincial, and Incorporated Local Funds on Irrigation and Navigation and Agricultural Works, for the Year ended 31st March 1879—*continued.*

	Imperial.							Provincial.				Local.			Grand Total.
	Rajputana.	Punjab.	Bengal.	North Western Provinces and Oudh.	Madras.	Bombay.	Total Imperial.	British Burmah.	Bengal.	North Western Province and Oudh.	Total Provincial.	Bengal.	Madras.	Total Local.	
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Brought forward - - -	12,482	47,737	–	–	194,349	173,609	428,177	–	67,223	31,116	98,339	29	1,452	1,481	527,997
AGRICULTURAL—*continued.*															
Brought forward - - -	–	–	–	–	–	–	–	19,400	–	–	19,400	–	–	–	19,400
Works for which only Revenue Accounts are kept:															
Works - - - - - -	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Repairs - - - - - -	–	18	–	–	–	–	18	–	–	–	–	–	–	–	18
Establishment - - - -	–	45	–	–	–	–	45	–	–	–	–	–	–	–	45
Tools and Plant - - - -	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Profit and Loss - - - -	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Suspense - - - - - -	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total - - - £.	–	63	–	–	–	–	63	–	–	–	–	–	–	–	63
Works for which no Capital and Revenue Accounts are kept:															
Works - - - - - -	–	111	2,959	924	1,129	1,202	6,325	469	1,042	–	1,511	–	–	–	7,836
Repairs - - - - - -	–	–	25,830	500	9,876	2,170	38,376	–	428	–	428	–	–	–	38,804
Establishment - - - -	–	478	15,940	996	4,074	7,455	28,943	108	2,767	–	2,875	–	–	–	31,818
Tools and Plant - - - -	–	–	188	846	363	959	2,356	–	5	–	5	–	–	–	2,361
Profit and Loss - - - -	–	–	–	–	–	19	19	–	–	–	–	–	–	–	19
Suspense - - - - - -	–	–	*—1,022*	–	–	3,643	2,621	–	–	–	–	–	–	–	2,621
Total - - - £.	–	589	43,895	3,266	15,442	15,448	78,640	577	4,242	–	4,819	–	–	–	83,459
Total Agricultural - - £.	–	652	43,895	3,266	15,442	15,448	78,703	19,977	4,242	–	24,219	–	–	–	102,922
GRAND TOTAL - - £.	12,482	48,389	43,895	3,266	209,791	189,057	506,880	19,977	71,465	31,116	122,558	29	1,452	1,481	630,919
Deduct,—Debits to the Indian Books by Credits to "Expenditure in England" for value of English Stores received and other items charged off in England - -	–	1	–	–	1,028	556	1,585	–	26	–	26	–	–	–	1,611
Net Outlay in India - £.	12,482	48,388	43,895	3,266	208,763	188,501	505,295	19,977	71,439	31,116	122,532	29	1,452	1,481	629,308
England:															
Add,—Value of Stores (see *Account, No.* 41, *page* 95) - - - - - -

No. 46A.—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL and PROVINCIAL FUNDS, ORDINARY, against CAPITAL ACCOUNT of ORDINARY IRRIGATION and NAVIGATION and AGRICULTURAL WORKS, for the Year ended 31st March 1879.

	Expenditure during Year.										Total Expenditure to End of Year.							
							Deduct											
	Works.	Maintenance.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Receipts on Capital Account.	Stores and Advances paid for in previous Years, and charged to Works in current Year, in excess of Payments on the same Account.	Total.	Net Total.	Works.	Maintenance.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Less Receipts on Capital Account.	Net Total.
IRRIGATION AND NAVIGATION.																		
Works for which Capital and Revenue Accounts are kept.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Rajputana.																		
Muckrera Reservoir	2,899	–	725	87	–	59	–	–	–	3,770	4,736	–	1,184	142	–	884	–	6,946
Ladpura Reservoir	2,318	–	579	80	–	–	–	–	–	2,977	4,348	–	1,087	80	–	–	–	5,515
Naie Reservoir	10	–	–	–	–	–	–	–	–	10	498	–	122	15	–	–	–	635
Rajosee Reservoir	–	–	–	–	–	–	32	–	32	—32	3,020	–	756	107	–	–	32	3,851
Tanks in Ajmere Sub-Collectorate: Outlay on Old Works brought to account	–	–	–	–	–	–	–	–	–	–	37,646	–	–	–	–	–	–	37,646
Muckerwalla Tank	–	–	–	–	–	–	–	–	–	–	1,706	–	747	86	–	–	–	2,539
Tanks in Beawar Sub-Collectorate: Outlay on Old Works brought to account	–	–	–	–	–	–	–	–	–	–	15,894	–	–	–	–	–	–	15,894
Inspection Bungalows	–	–	–	–	–	–	–	–	–	–	538	–	178	27	–	–	–	743
Tanks in Todghur Sub-Collectorate: Outlay on Old Works brought to account	–	–	–	–	–	–	–	–	–	–	8,217	–	–	–	–	–	–	8,217
Amner Dam	–	–	–	–	–	–	–	–	–	–	1,826	–	457	91	–	–	–	2,374
Bheer Reservoir	–	–	–	–	–	–	–	–	–	–	1,872	–	1,472	101	355	—249	1	3,550
Jalea Reservoir	–	–	–	–	–	–	–	–	–	–	18,624	–	5,468	888	–	1	8	24,973
Bulad Reservoir	–	–	–	–	–	–	–	–	–	–	5,643	–	2,327	216	–	–	13	8,173
Total Rajputana £.	5,227	–	1,304	167	–	59	32	–	32	6,725	104,568	–	13,798	1,753	355	636	54	121,056
PROVINCIAL.																		
Bengal.																		
Joojooty Project	2,328	–	976	–	–	–	–	–	–	3,304	2,328	–	976	–	–	–	–	3,304
Sarum Project	10,565	–	7,269	1,293	–	4,488	–	–	–	23,615	10,565	–	7,269	1,293	–	4,488	–	23,615
Damoodah Scheme	–	–	–	–	–	–	–	–	–	–	8,650	–	9,403	710	–	–	2,813	15,950
Tirhoot Project	–	–	–	–	–	–	–	348	348	—348	9,074	–	43,402	682	–	–	15	53,143
Hooghly Project	1	–	–	–	–	–	39	–	39	—38	12,208	–	1,493	639	–	–	97	14,243
Total Bengal £.	12,894	–	8,245	1,293	–	4,488	39	348	387	26,533	42,825	–	62,543	3,324	–	4,488	2,925	110,255

No. 46A.—DETAILED ACCOUNT of Expenditure from Imperial and Provincial Funds, Ordinary, against Capital Account of Ordinary Irrigation and Navigation and Agricultural Works, for the Year ended 31st March 1879—*continued.*

	Expenditure during Year.										Total Expenditure to End of Year.							
							Deduct											
	Works.	Maintenance.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Receipts on Capital Account.	Stores and Advances paid for in previous Years, and charged to Works in current Year, in excess of Payments on the same Account.	Total.	Net Total.	Works.	Maintenance.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Less Receipts on Capital Account.	Net Total.
IRRIGATION AND NAVIGATION—*continued.*	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
NORTH WESTERN PROVINCES.																		
Eastern Jumna Canal	1,309	–	344	152	–	–	–	294	294	1,511	198,872	–	36,796	2,189	–	6,397	47	244,207
Doon Canals	430	–	115	227	–	–	–	48	48	724	57,297	–	4,583	642	–	74	105	62,491
Rohilkhund Canals: Paha Water-courses, Kailas Water-courses, Baigul Water-courses, Kitcha Water-courses	262	–	64	–	–	159	–	–	–	485	96,840	–	33,034	2,889	–	2,426	730	134,459
Bijnor Canals	–	–	–	–	–	–	–	–	–	–	6,997	–	–	–	–	–	–	6,997
Bundelkund Irrigation Works:																		
Hamirpur Irrigation Works	–	–	–	–	–	–	–	–	–	–	96	–	3	–	–	–	–	99
Jhansie Irrigation Works	–	–	–	–	–	–	–	–	–	–	7,223	–	166	–	–	–	–	7,389
Bundelkund Irrigation Survey	62	–	3	–	–	–	4	–	4	61	1,767	–	17,388	142	–	–	60	19,237
TOTAL NORTH WESTERN PROVINCES £.	2,063	–	526	379	–	159	4	342	346	2,781	369,092	–	91,970	5,862	–	8,897	942	474,879
IMPERIAL.																		
PUNJAB.																		
Madhopore Workshops	–	–	–	–	–	–	1,057	–	1,057	—1,057	25,590	–	41,329	–	–	–	13,636	53,283
Delhi and Goorgaon Irrigation Works	–	–	–	–	–	–	–	–	–	–	17,553	–	784	1	–	–	–	18,338
Upper Sutlej Inundation Canals	–	–	–	–	–	69	–	–	–	69	41,350	–	5,889	1,315	–	214	–	48,768
Lower Sutlej Inundation Canals	–	–	–	–	–	147	–	–	–	147	9,610	–	1,083	63	–	200	–	10,956
Indus Inundation Canals	–	–	–	–	–	348	–	–	–	348	48,869	–	8,164	67	–	990	–	58,090
Shapore and Sahiwal Canals	280	–	9	–	–	–	–	–	–	289	3,764	–	123	–	–	–	–	3,887
Abdool Rahman Khan's Canal*	–	–	–	–	–	–	–	–	–	–	3,334	–	176	–	–	–	–	*3,510
Derajat Canals Special Survey	–	–	59	–	–	–	–	–	–	59	930	–	27,998	174	–	–	25	29,077
Lower Baree Doab Special Survey	–	–	289	–	–	–	–	–	–	289	1,680	–	20,827	227	–	–	14	22,720
TOTAL PUNJAB £.	280	–	357	–	–	564	1,057	–	1,057	144	152,680	–	106,373	1,847	–	1,404	13,675	248,629

Madras.																			
Pelandorai Anicut System	261	–	72	7	–	–	–	–	–	–	310	261	–	72	7	–	–	–	340
Madras Water Supply	–	–	–	–	–	–	–	–	–	–	–	92,860	–	9,171	633	–	–	–	102,664
Chembrambakum Tank Project	362	–	100	9	–	–	–	–	–	–	471	26,802	–	7,736	445	–	–	30	34,953
Rooshkoolia Project	–	–	–	–	–	–	–	–	–	–	–	209	–	3,470	8	–	–	–	3,687
Perryar Project	–	–	–	–	–	–	–	–	–	–	–	3,269	–	4	–	–	–	–	3,273
Palar Anicut Project	145	–	40	4	–	–	–	–	–	–	189	110,319	–	16,224	442	–	–	–	126,985
Other Works	–	–	754	–	–	–	–	286	286	468	13,381	–	11,679	3,200	–	323	2,800	25,783	
Famine Outlay not yet distributed	–	–	–	–	–	–	–	–	–	–	2,600	–	1,077	–	–	1,374	–	5,051	
Total Madras £.	768	–	966	20	–	–	–	286	286	1,468	249,701	–	49,433	4,735	–	1,697	2,830	302,736	
Bombay.																			
Dekkan.																			
Ahmedabad Collectorate:																			
Sabarmati Project Survey	6	–	1	–	–	–	–	–	–	7	505	–	3,029	–	–	–	–	3,534	
Ahmednagar Collectorate:																			
Bhatodi Tank	189	–	159	1	–	–	15	–	15	334	26,250	–	6,773	931	–	–	69	33,885	
Belgaum and Dharwar Collectorate:																			
Madak Tank	251	–	98	–	–	–	1	–	1	348	12,567	–	9,498	282	–	–	1	22,346	
Mavinkopp Tank	529	–	130	7	–	–	–	–	–	666	1,240	–	329	27	–	–	1	1,595	
Doni Reservoir	20	–	5	—133	–	–	14	–	14	—122	460	–	366	10	–	–	19	817	
Kalala Nulla	–	–	–	–	–	–	–	–	–	–	2,233	–	699	3	–	–	–	2,935	
Gokak Canal	3,238	–	1,349	191	–	–	5	–	5	4,773	9,586	–	2,484	1,592	–	–	5	13,657	
Dambal Tank	432	–	223	54	–	–	6	–	6	703	4,677	–	1,157	142	–	–	6	5,970	
Medleri Tank	278	–	77	10	–	–	–	–	–	365	2,578	–	738	73	–	–	–	3,389	
Ghatprabha Storage Reservoir	63	–	245	–	–	–	–	–	–	308	1,182	–	3,399	36	–	–	–	4,617	
Malaprabha Project	1	–	–	–	–	–	–	–	–	1	269	–	743	14	–	–	–	1,026	
Moochkundi Tank	4	–	1	284	–	–	–	–	–	289	4	–	1	284	–	–	–	289	
Kaira Collectorate:																			
Khari Cut	691	–	159	–	–	–	–	–	–	850	691	–	159	–	–	–	–	850	
Tapti Canal	–	–	–	–	–	–	–	–	–	–	4,290	11	11,231	937	–	–	16	16,453	
Kandeish Collectorate:																			
Chaukapur Reservoir	1,042	–	257	511	–	–	–	–	–	1,810	1,042	–	257	511	–	–	–	1,810	
Hartala Tank	57	–	14	–	–	–	–	–	–	71	3,228	–	1,164	258	–	–	–	4,650	
Whagad Tank	1,788	–	433	630	–	–	–	–	–	2,851	1,809	–	434	734	–	–	–	2,977	
Jamda Canal	789	–	454	–	–	–	–	–	–	1,243	74,801	–	18,243	1,213	117	–	–	94,374	
Wozar or Ojhar Canal and Extensions	1,194	–	333	123	–	–	–	–	–	1,650	18,911	–	6,253	371	–	–	14	25,521	
Mhuswa Tank	365	9	101	7	–	–	–	–	–	482	8,638	9	2,274	107	–	–	–	11,028	
Bhokar Tank	–	–	–	–	–	–	–	–	–	–	174	–	849	–	–	–	–	1,023	
Pravara Valley Survey	87	–	371	9	–	–	–	–	–	467	87	–	371	9	–	–	–	467	
Carried forward £.	11,024	9	4,410	1,694	–	–	41	–	41	17,096	175,222	20	70,451	7,534	117	–	131	253,213	

* Outlay on this canal originally included in the Capital Account of the Indus Inundation Canal.

No. 46A.—DETAILED ACCOUNT of Expenditure from Imperial and Provincial Funds, Ordinary, against Capital Account of Ordinary Irrigation and Navigation and Agricultural Works, for the Year ended 31st March 1879—*continued.*

	EXPENDITURE DURING YEAR.										TOTAL EXPENDITURE TO END OF YEAR.							
							DEDUCT.											
	Works.	Maintenance.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Receipts on Capital Account.	Stores and Advances paid for in previous Years, and charged to Works in current Year, in excess of Payments on the same Account.	Total.	NET TOTAL.	Works.	Maintenance.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Less Receipts on Capital Account.	NET TOTAL.
IRRIGATION AND NAVIGATION—*continued.*	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
BOMBAY—*continued.*																		
Dekkan—continued.																		
Brought forward	11,024	9	4,410	1,694	–	–	41	–	41	17,096	175,222	20	70,451	7,534	117	–	131	253,213
Nasik Collectorate:																		
Wadali Canal	–	–	–	–	–	–	–	–	–	–	2,001	–	510	160	–	–	–	2,671
Poona Collectorate:																		
Nira Canal	10,419	48	3,730	852	–	–	42	–	42	15,007	28,260	54	13,740	5,003	–	–	48	47,909
Kasardi Tank	–	–	–	–	–	–	–	–	–	–	3,143	–	850	88	–	–	–	4,081
Motaba Tank	1,810	–	579	11	–	–	–	–	–	2,400	13,182	–	2,871	148	–	–	1	16,200
Shirsuphal Tank	2,629	–	735	–	–	–	–	–	–	3,364	13,958	–	2,777	96	–	–	–	16,831
Patas Tank	–	–	*—13*	–	–	–	–	–	–	*—13*	–	–	–	–	–	–	–	–
Badalwadi Tank	4,561	–	1,100	–	–	–	–	–	–	5,661	4,789	–	1,151	–	–	–	–	5,940
Satara Collectorate:																		
Chickli Canal	–	–	–	–	–	–	–	–	–	–	3,985	–	1,361	21	–	–	–	5,367
Gundowli Canal	–	–	–	–	–	–	–	–	–	–	6,467	–	2,571	52	–	–	13	9,077
Pingli Tank	3,908	–	1,660	5	–	–	9	–	9	5,564	16,710	–	4,297	481	–	–	9	21,479
Mayni Tank	38	–	12	–	–	–	–	–	–	50	23,168	–	8,927	301	–	–	54	32,342
Yerla Canal and Extension	*–2,127*	–	261	6	–	–	7	–	7	*—1,867*	25,440	–	5,437	526	–	–	13	31,390
Rewari Canal	–	–	–	–	–	–	–	–	–	–	4,119	–	708	2	–	–	–	4,829
Mhaswad	1,366	–	880	*—509*	–	–	28	–	28	1,709	17,835	–	4,024	2,500	–	–	55	24,304
Newree Tank	*—1*	–	–	–	–	–	–	–	–	*—1*	134	–	49	548	–	–	–	731
Sholapur Collectorate:																		
Ashti Tank	7,558	–	2,725	*–1,287*	–	–	54	–	54	8,042	23,777	–	5,799	1,111	–	–	100	30,587
Koregaum Tank	–	–	–	–	–	–	–	–	–	–	1,588	–	324	6	–	–	–	1,918
Pangaon Tank	1,227	–	677	424	–	–	28	–	28	2,300	4,838	–	1,591	2,051	–	–	29	8,451
Bhima and Sina Project Survey	–	–	–	–	–	–	–	–	–	–	1,424	–	1,367	35	–	–	–	2,826
	42,412	57	16,756	1,196	–	–	209	–	209	60,212	370,040	74	128,805	21,563	117	–	453	520,146
Deduct,—Outlay from Contributions	824	–	794	–	–	–	–	–	–	1,618	824	–	794	–	–	–	–	1,618†
Total Dekkan £.	41,588	57	15,962	1,196	–	–	209	–	209	58,594	369,216	74	128,011	21,563	117	–	453	518,528

—*Sind.*																		
Frontier Districts of Upper Sind:																		
Desert Canal - - - - } Mucksooda Canal - - - - }	6,233	–	1,754	180	–	–	1	-	-	1	8,166	48,946	–	13,452	1,442	–	–	2	63,838
Huidarabad Collectorate:																		
Alibhur Kachari Canal - - -	–	–	–	–	–	–	–	-	-	–	–	1,963	–	354	2	–	–	–	2,319
Fuleli Canal - - - - -	234	–	43	3	–	–	–	-	-	–	280	53,647	–	13,908	68	–	–	2	67,621
Great Marrack Canal - - -	–	–	–	–	–	–	–	-	-	–	–	14,064	–	2,807	142	–	–	8	17,005
Surfrazwah Canal, including Nasirwah - - - - - - }	–	–	–	–	–	–	–	-	-	–	–	10,342	–	1,510	3	–	–	–	11,855
Rohri and Haidarabad Canal Survey	–	–	–	–	–	–	–	-	-	–	–	94	–	7,516	67	–	–	–	7,677
Karachi Collectorate:																		
Eastern Delta Survey - - -	–	–	–	–	–	–	–	-	-	–	–	177	–	1,669	17	–	–	–	1,863
Shikarpur Collectorate:																		
Ghar and Branches - - -	563	–	140	7	–	–	–	-	-	–	710	33,824	–	7,555	180	–	–	–	41,559
Jambro Canal* - - - -	–	–	–	–	–	–	–	-	-	–	–	432	–	3,391	–	–	–	6	3,817
Sukkur and Shahdadpur Canal - -	1,573	–	318	38	–	–	5	-	-	5	1,924	59,479	–	9,755	851	–	–	16	70,069
	8,603	–	2,255	228	–	–	6	-	-	6	11,080	222,968	–	61,917	2,772	–	–	34	287,623
Deduct,—Outlay from Contributions - - - }	133	–	25	–	–	–	–	-	-	–	158	1,117	–	25	–	–	–	–	1,142†
Total Sind - - £.	8,470	–	2,230	228	–	–	6	-	-	6	10,922	221,851	–	61,892	2,772	–	–	34	286,481
TOTAL BOMBAY - - £.	50,058	57	18,192	1,424	–	–	215	-	-	215	69,516	591,067	74	189,903	24,335	117	–	487	805,009
AGRICULTURAL.																		
BRITISH BURMAH.																		
Reclamation of Pegu Plain - -	462	–	106	–	–	–	–	-	-	–	568	462	–	106	–	–	–	–	568
Irrawaddie Embankment Scheme -	8,402	–	1,933	167	–	280	78	-	-	78	10,704	241,071	–	44,143	1,513	5	648	324	287,046
Ramree Embankment Scheme - -	–	–	–	–	–	–	–	-	-	–	–	6,404	–	1,357	114	5	–	1	7,879
Martaban Embankment Scheme - -	–	–	–	–	–	–	–	-	-	–	–	2,206	–	444	23	–	–	–	2,673
Pegu and Sittang Canal Embankment	–	–	–	–	–	–	–	-	-	–	–	25,405	–	5,844	117	–	–	2	31,364
TOTAL BRITISH BURMAH - - £.	8,864	–	2,039	167	–	280	78	-	-	78	11,272	275,548	–	51,894	1,767	10	648	327	329,530

* This work was formerly included with the Eastern Nara Works.

The Western Nara, Pinyari, Kushmur and Bigari Bund, Sind Canal, Kasimpur Bund have been removed from the category of works for which Capital and Revenue Accounts are kept.

		£.	£.
† Contributions and Local Funds -	Fuleli Canal - - -	1,006	
	Kharie Cut - - -	843	
	Gokak Canal - - -	775	
	Sukkur Canal - - -	136	
			2,760

No. 46B.—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL and PROVINCIAL FUNDS, ORDINARY, against REVENUE ACCOUNT of IRRIGATION and NAVIGATION and AGRICULTURAL WORKS for which CAPITAL and REVENUE ACCOUNTS are kept, for the Year ended 31st March 1879.

	Expenditure during Year.							Total Expenditure to End of Year.						
	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue Refunded.	Total.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue Refunded.	Total.
IRRIGATION AND NAVIGATION.														
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
IMPERIAL.														
RAJPOOTANA.														
Jalea Reservoir	–	134	79	6	–	–	219	–	134	79	6	–	–	219
Bheer Reservoir	–	168	114	6	–	3	291	–	351	244	13	–	3	611
Balad Reservoir	–	97	88	5	–	–	190	–	363	217	10	–	–	590
Rajosie Reservoir	–	27	33	3	–	–	63	–	67	63	5	–	–	135
Tanks in Beawur Sub-Collectorate	–	1,075	1,865	48	–	–	2,988	47	15,582	12,870	365	–	–	28,864
Tanks in Ajmere Sub-Collectorate	–	366	647	15	–	–	1,028	213	7,325	8,438	236	–	–	16,212
Tanks in Todgurh Sub-Collectorate	–	245	446	11	–	–	702	149	4,677	5,686	157	–	–	10,669
TOTAL RAJPOOTANA £.	–	2,112	3,272	94	–	3	5,481	409	28,499	27,597	792	–	3	57,300
PUNJAB.														
Delhi and Goorgaon Irrigation Works	–	–	–	–	–	–	–	48	15,283	10,901	65	27	–	26,324
Upper Sutlej Inundation Canals	49	5,166	4,282	128	–	1	9,626	8,803	87,036	71,414	1,023	2	1	168,279
Lower Sutlej and Chenab Inundation Canals	3,320	2,329	5,921	24	–	–	11,594	12,456 152,209*	33,503	76,576	543	57	–	275,344
Indus Inundation Canal	2,340	17,113	10,526	120	–	–	30,099	12,221	187,059	88,994	1,621	37	–	289,932
Shahpore Canals	–	730	109	–	–	–	839	–	4,123	470	–	–	–	4,593
Madhopore Workshops	–	8	1,455	178	–	–	1,641	–	461	6,164	11,891	23,540	–	42,056
	5,709	25,346	22,293	450	–	1	53,799	185,737	327,465	254,519	15,143	23,663	1	806,528
Deduct Outlay from Contributions, Fine Fund, and Statute Labour	3,368	1,279	40	2	–	–	4,689	13,368 152,209	58,281	40	2	–	–	223,900
TOTAL PUNJAB £.	2,341	24,067	22,253	448	–	1	49,110	20,160	269,184	254,479	15,141	23,663	1	582,628
MADRAS.														
Chembrambaukum Tank Project	44	372	186	10	–	–	612	The Revenue Accounts have not yet been made up finally, and the entries in these columns are therefore left blank.						
Palar Anicut System	118	323	409	11	–	–	861							
Pelandorai Anicut System	–	2,420	729	61	–	–	3,210							
Famine Outlay not yet Distributed	–	–	–	–	–	–	–							
TOTAL MADRAS £.	162	3,115	1,324	82	–	–	4,683							

BOMBAY.														
Dekkan.														
Ahmednagar Collectorate:														
Bhatodi Tank	*—95*	87	*—105*	–	–	–	*—113*	1	425	380	5	–	–	811
Mhaswa Tank	–	46	149	*—1*	–	–	194	–	55	154	*—1*	–	–	208.
Wozar or Ojhar Canal	*—10*	338	204	9	–	–	541	12	582	423	9	–	–	1,026
Dharwar Collectorate:														
Madack Tank	*—156*	164	*—1,487*	3	–	–	*—1,476*	–	1,567	959	54	–	–	2,580
Kulala Nulla	–	–	–	–	–	–	–	18	265	371	10	–	–	664
Dambal	–	*—984*	*—514*	*—25*	–	–	*—1,523*	–	*—562*	*—411*	*—11*	–	–	*—984*
Mavinkop Tank	–	46	24	–	–	–	70	–	46	24	–	–	–	70
Kandeish Collectorate:														
Jamda Canal	*—491*	818	*—655*	*—6*	–	6	*—328*	129	7,297	4,335	168	8	6	11,943
Hartala Tank	–	20	7	–	–	–	27	–	44	19	–	–	–	63
Nasik Collectorate:														
Warali Canal	6	29	*—70*	–	–	–	*—35*	6	357	225	9	–	–	597
Poona Collectorate:														
Kasardi Tank	–	133	45	–	–	–	178	41	457	202	39	–	–	739
Satara Collectorate:														
Chickli Canal	–	49	11	–	–	–	60	–	414	784	3	–	–	1,201
Gundowli Canal	–	127	29	–	–	–	156	–	446	730	1	–	–	1,177
Mayni Tank	–	150	34	–	–	–	184	–	425	328	2	–	–	755
Yerla Canal	–	67	15	–	–	–	82	–	1,123	1,668	9	–	–	2,800
Rewari Canal	–	64	15	–	–	–	79	24	1,012	1,529	5	–	–	2,570
Sholapur Collectorate:														
Koregaum Tank	–	1	–	–	–	–	1	9	311	148	38	–	–	506
Sind.														
Frontier Districts of Upper Sind:														
Desert Canal	–	635	214	–	–	–	849	479	6,728	2,454	45	–	–	9,706
Haiderabad Collectorate:														
Alibhur Kacheri Canal	–	280	61	–	–	–	341	–	2,812	651	8	–	–	3,471
Fuleli Canal	225	5,407	2,329	29	–	–	7,990	1,112	169,558	42,434	473	–	–	213,577
Great Marrack Canal	–	743	285	–	–	–	1,028	–	6,116	1,678	13	–	–	7,807
Surfrazwah Canal	–	1,225	528	–	–	–	1,753	–	4,609	1,621	7	–	–	6,237
Shikarpur Collectorate:														
Ghar and Branches	–	8,293	2,457	22	–	–	10,772	476	80,239	21,623	134	–	–	102,472
Sukkur and Shahdadpur Canal	1,013	4,085	1,173	49	–	5	6,325	1,148	28,366	6,916	747	–	5	37,182
	492	21,823	4,749	80	–	11	27,155	3,455	312,692	89,245	1,767	8	11	407,178
Deduct, Expenditure from Contributions	225	38	–	–	–	–	263	384	38	–	–	–	–	422‡
TOTAL BOMBAY £.	267	21,785	4,749	80	–	11	26,892	3,071	312,654	89,245†	1,767	8	11	406,756

* Charges on account of Statute Labour.

† Exclusive of indirect charges for collection and police shown in the Revenue Accounts.

‡ Fulleli Canal £.384
Jamda Canal 38
£. 422

No. 46B.—DETAILED ACCOUNT of Expenditure from Imperial and Provincial Funds, against Revenue Account of Ordinary Irrigation and Navigation and Agricultural Works for which Capital and Revenue Accounts are kept, for the Year ended 31st March 1879—*continued*.

	Expenditure during Year.							Total Expenditure to End of Year.						
	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue Refunded.	Total.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue Refunded.	Total.
IRRIGATION AND NAVIGATION—*continued*.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
PROVINCIAL.														
North Western Provinces.														
Eastern Jumna Canal	701	7,474	11,806	231	–	204	20,416	11,247	217,695	289,960	2,292	32	529	521,755
Dun Canals	–	786	1,650	6	–	–	2,442	1,686	24,952	31,514	785	576	–	59,513
Bijnor Canals	–	–	–	–	–	–	–	190	2,381	2,715	14	–	518	5,818
Bundlekund Irrigation Works:														
Hamirpur	–	49	221	1	–	–	271	130	2,004	1,897	26	–	–	4,057
Jhansie	–	151	135	–	–	–	286	291	1,877	1,486	6	–	5	3,665
Rohilkund Canals	119	1,756	4,857	23	–	5	6,760	522	30,542	58,056	1,633	380	295	91,428
Total North Western Provinces - £.	820	10,216	18,669	261	–	209	30,175	14,066	279,451	385,628	4,756	988	1,347	686,236
AGRICULTURAL.														
British Burmah.														
Irrawaddy Embankment	360	4,945	1,220	50	–	–	6,575	The Revenue Accounts have not yet been made up finally, and the entries in these columns are therefore left blank.						
Ramree	–	455	105	–	–	–	560							
Reclamation of Thalow Plain	–	58	14	–	–	–	72							
Reclamation of Pegu Plain	28	721	172	–	–	–	921							
Total British Burmah - - - £.	388	6,179	1,511	50	–	–	8,128							

No. 46c.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of PRODUCTIVE PUBLIC WORKS IRRIGATION and NAVIGATION, from IMPERIAL and PROVINCIAL FUNDS, for the Year ended 31st March 1879.

	Expenditure during the Year.							Total Expenditure up to End of the Year.						
	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue Refunded.	Total.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue Refunded.	Grand Total.
WORKING EXPENSES AND MAINTENANCE.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
IMPERIAL.														
PUNJAB.														
Baree Doab Canal	2,073	21,931	25,331	1,598	- -	503	51,436	16,286	341,788	366,851	9,903	88	503	735,419
Western Jumna Canal	1,297	13,392	26,293	526	31	4	41,543	6,817	560,442	415,920	4,870	281	4	988,334
TOTAL PUNJAB £.	3,370	35,323	51,624	2,124	31	507	92,979	23,103	902,230	782,771	14,773	369	507	1,723,753
MADRAS.														
Godavery Delta System	532	16,519	9,431	1,858	- -	- -	28,340	The entries in these columns are left blank, as the Revenue Accounts have not yet been finally made up.						
Kistna Delta System	202	10,971	5,581	1,016	- -	- -	17,770							
Penner Anicut System	90	2,497	1,064	65	- -	- -	3,716							
Cauvery Delta System	766	6,310	2,781	178	- -	- -	10,035							
Striviguntum Anicut System	494	4,586	1,602	128	- -	- -	6,810							
TOTAL MADRAS £.	2,084	40,883	20,459	3,245	- -	- -	66,671	—	—	—	—	—	—	—
BOMBAY.														
Begari Canal	- -	4,830	1,791	34	- -	- -	6,655	Revenue Account is not yet completed.						
Eastern Nara Works	35	7,140	3,309	55	- -	- -	10,539	2,670	84,314	38,875	1,045	- -	- -	126,904
Hathmati Canal	- -	450	149	- -	- -	- -	599	61	1,628	1,763	6	- -	- -	3,458
Panjra River Works	- -	162	192	- -	- -	- -	354	117	4,741	1,956	1	- -	- -	6,815
Palkheir Canal	—100	318	95	10	- -	- -	323	- -	1,118	735	10	- -	- -	1,863
Moota Moolla Project	—54	3,059	1,252	6	- -	- -	4,263	- -	10,120	3,207	6	- -	- -	13,333
Krishna Canal	5	1,794	407	- -	- -	- -	2,206	301	7,684	8,773	50	- -	- -	16,808
Lakh Canal	—118	448	—677	17	- -	- -	—330	22	3,693	2,332	17	- -	- -	6,070
Ekrook Tank	—546	1,160	—299	—13	- -	- -	302	7	6,516	5,313	154	- -	- -	11,990
TOTAL BOMBAY £.	—778	19,361	6,219	109	- -	- -	24,911	—	—	—	—	—	—	—
PROVINCIAL.														
BENGAL.														
Orissa Project	- -	14,711	7,412	1,724	- -	62	23,909	135	113,307	57,898	6,674	64	66	178,144
Midnapore Series	2,477	8,444	5,054	1,308	- -	- -	17,283	3,033	74,730	37,386	3,409	- -	2	118,560
Tidal Canal	- -	1,660	658	- -	- -	- -	2,318	- -	17,041	6,148	411	- -	- -	23,600
Soane Project	- -	23,607	13,111	305	- -	28	37,051	- -	64,012	29,191	488	- -	103	93,794
TOTAL BENGAL £.	2,477	48,422	26,235	3,337	- -	90	80,561	3,168	269,090	130,623	10,982	64	171	414,098
NORTH WESTERN PROVINCES.														
Lower Ganges Canal	450	- -	- -	- -	- -	- -	450	450	- -	- -	- -	- -	- -	450
Ganges Canal	2,716	32,790	59,043	1,885	- -	557	96,991	27,804	763,784	874,011	28,955	4,747	1,583	1,700,884
Agra Canal	304	8,758	9,344	395	- -	58	18,859	556	34,144	23,423	889	- -	147	59,159
TOTAL NORTH WESTERN PROVINCES £.	3,470	41,548	68,387	2,280	- -	615	116,300	28,810	797,928	897,434	29,844	4,747	1,730	1,760,493

Note.—The accounts of Revenue Expenditure to end of the year for the works in Bombay have been recently completed for a number of works and are subject to revision.

No. 46D.—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL and PROVINCIAL FUNDS, ORDINARY, against CAPITAL ACCOUNT of PRODUCTIVE PUBLIC WORKS of IRRIGATION and NAVIGATION, for the Year ended 31st March 1879.

	Expenditure during the Year.									Total Expenditure to End of Year.						
						Deduct										
	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Receipts on Capital Account.	Stores and Advances paid for in previous Years, and charged to Works in current Year, in excess of Payments on the same Account.	Total.	Net Total.	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Less Receipts on Capital Account.	Net Total.
SUBSIDIARY CAPITAL OUTLAY FROM ORDINARY FUNDS ON PRODUCTIVE PUBLIC WORKS.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
PROVINCIAL.																
BENGAL.																
Orissa Project - - -	379	87	–	–	–	–	–	–	466	31,576	2,332	263	–	–	–	34,171
Midnapore Project - -	–	–	–	–	–	–	–	–	–	25,157	301	–	–	–	–	25,458
Tidal Canal - - -	–	–	–	–	–	–	–	–	–	8,732	524	–	–	–	–	9,256
Soane Project - - -	705	180	–	–	–	–	–	–	885	6,945	2,804	–	–	–	–	9,749
TOTAL BENGAL - £.	1,084	267	–	–	–	–	–	–	1,351	72,410	5,961	263	–	–	–	78,634
NORTH WESTERN PROVINCES.																
Ganges Canal - - -	–	–	–	–	–	–	6,062	6,062	*—6,062*	2,032,531	272,222	21,020	–	47,548	14,442	2,358,879
Agra Canal - - -	261	65	–	–	–	–	–	–	326	16,039	3,453	–	–	–	–	19,492
Lower Ganges Canal - -	3,239	657	–	–	–	–	–	–	3,896	4,494	929	–	–	–	–	5,423
TOTAL NORTH WESTERN PROVINCES - - £.	3,500	722	–	–	–	–	6,062	6,062	*—1,840*	2,053,064	276,604	21,020	–	47,548	14,442	2,383,794
IMPERIAL.																
PUNJAB.																
Barie Doab Canal - -	*—1,026*	–	*—171*	–	–	–	343	343	*—1,540*	935,546	166,531	42,826	–	5,560	344	1,150,119
Western Jumna Canal - -	–	–	–	–	23	–	–	–	23	209,045	21,235	352	–	3,668	2	234,298

Swat River Canal - -	–	–	–	–	–	–	–	–	–	40	455	–	–	–	–	495
Sirhind Canal - - -	–	–	–	–	–	–	–	–	–	407	2,862	267	–	–	–	3,536
TOTAL PUNJAB - £.	*—1,026*	–	*—171*	–	23	–	343	343	*—1,517*	1,145,038	191,083	43,445	–	9,228	346	1,388,448
MADRAS.																
Godavery Delta Works -	*—629*	*—157*	*—16*	–	–	–	–	–	*—802*	431,043	51,641	27,548	–	*—3,396*	47	506,789
Kistna Delta Works - -	3,285	987	83	–	–	–	–	–	4,355	287,390	39,542	4,147	–	2,400	9	333,470
Penner Anicut Project -	106	29	3	–	–	–	–	–	138	73,264	11,261	1,849	–	*—63*	–	86,311
Cauvery Delta Works - -	833	229	21	–	–	–	–	–	1,083	–	–	–	–	–	–	*95,615
Striviguntum Anicut Project	200	55	5	–	–	–	–	–	260	200	76	5	–	–	–	281
TOTAL MADRAS - £.	3,795	1,143	96	–	–	–	–	–	5,034	–	–	–	–	–	–	1,022,466
BOMBAY.																
Improvements to Begari Canal and Branches -	–	–	–	–	–	–	–	–	–	44,434	4,689	313	–	–	–	49,436
Eastern Nara Works, including Mitrow Canal - -	6,931	1,622	30	–	–	–	–	–	8,583	229,319	52,926	3,393	–	–	10	285,628
Hathmati Canal - - -	–	–	–	–	–	–	–	–	–	915	1,582	296	–	–	–	2,793
Lakh Canal - - -	–	–	–	–	–	–	–	–	–	7,012	2,412	1,629	–	–	–	11,053
Palkheir Canal - - -	–	–	–	–	–	–	–	–	–	39	569	209	–	–	–	817
Krishna Canal - - -	219	68	2	–	–	–	–	–	289	49,390	9,900	76	–	–	–	59,366
Panjra River Works and Mookti Nullah - -	–	–	–	–	–	–	–	–	–	9,493	1,924	176	–	–	–	11,593
Ekrook Tank - -	–	–	–	–	–	–	–	–	–	436	56	6	–	–	–	498
Mutha Moola Project - -	100	30	6	–	–	–	–	–	136	4,790	8,378	1,107	–	–	–	14,275
TOTAL - - £.	7,250	1,720	38	–	–	–	–	–	9,008	345,828	82,436	7,205	–	–	10	435,459
Deduct—Outlay from contributions and Local Funds - - - -	42	10	–	–	–	–	–	–	52	2,078	436	–	–	–	–	2,514
TOTAL BOMBAY - £.	7,208	1,710	38	–	–	–	–	–	8,956	343,750	82,000	7,205	–	–	10	432,945

* The distribution of the amount by sub-heads will be furnished in future accounts.

No. 47.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENTS

	Inspector General of Military Works.	Central India.	Coorg.	Hyderabad.	
		INDIA,			
DIRECTION.	£.	£.	£.	£.	
Chief Engineer and Secretariat.					
Inspector General and assistant	13,571	—	—	—	1
Chief engineer and assistants	- -	2,448	161	- -	2
Upper subordinates	—	—	—	—	3
Office establishment	4,716	1,558	- -	- -	4
Travelling allowances	632	101	4	- -	5
Contingencies	969	182	2	- -	6
TOTAL £.	19,888	4,289	167	- -	7
Superintending Engineers.					
Superintending engineers and assistants	13,452	- -	214	—150	8
Upper subordinates	—	—	—	—	9
Office establishment	4,141	- -	- -	498	10
Travelling allowances	780	- -	8	67	11
Contingencies	1,170	- -	3	82	12
Local allowances	- -	- -	- -	- -	13
TOTAL £.	19,543	- -	225	497	14
TOTAL DIRECTION £.	39,431	4,289	392	497	15
CONSTRUCTION.					
Engineer establishment, consisting of executive and assistant engineers	56,257	9,379	810	3,426	16
Upper subordinates, consisting of sub-engineers, supervisors, and overseers	21,082	3,903	372	1,078	17
Lower subordinates, consisting of sub-overseers and sub-surveyors	5,503	1,991	279	130	18
Petty establishment	4,835	1,573	111	217	19
Office establishment, including accountants	17,322	2,131	404	1,051	20
Medical establishment	- -	- -	- -	- -	21
Local allowances	- -	- -	- -	- -	22
Travelling allowances	7,913	2,855	711	357	23
Contingencies	4,013	673	29	185	24
Special allowances	—	—	—	—	25
TOTAL CONSTRUCTION £.	116,925	22,505	2,716	6,444	26
ACCOUNTS.					
Examiners, and deputy and assistant examiners	2,626	840	159	316	27
Accountants	4,083	1,824	- -	323	28
Clerks and office servants	1,711	354	- -	197	29
Travelling allowances	214	131	2	30	30
Contingencies	500	79	1	23	31
Local allowances	- -	- -	- -	- -	32
TOTAL ACCOUNTS £.	9,134	3,228	162	889	33
Collection of revenue	- -	- -	- -	- -	34
Conservancy, police, and navigation establishments	—	—	—	—	35
Civil Engineering College, Roorkee	—	—	—	—	36
TOTAL AMOUNT AUDITED £.	165,490	30,022	3,270	7,830	37
Add—Charges of other Departments and of previous year disbursed in 1878–79	- -	91	*776	- -	38
	165,490	30,113	4,046	7,830	39
Deduct—Amounts charged to other Provinces and Departments, and charges not paid during the year	1,735	- -	38	- -	40
GRAND TOTAL £.	163,755	30,113	4,008	7,830	41
Distribution of Grand Total to the several Funds concerned.					
Imperial Funds, Ordinary:					
Buildings and roads	163,755	26,152	3,191	7,830	42
Irrigation and agricultural	- -	- -	- -	- -	43
Civil Engineering College	—	—	—	—	44
Collieries	- -	- -	- -	- -	45
Provincial services	- -	- -	- -	- -	46
Incorporated Local Funds	- -	*19	817	- -	47
Irrigation, productive	—	—	—	—	48
Contributions, local funds, deposits, &c.	- -	3,942	- -	- -	49
Railways	- -	- -	- -	- -	50
TOTAL £.	163,755	30,113	4,008	7,830	51

* Incurred in Civil Department. † £. 611. transferred from Civil Department.
‡ Thus made up,—Buildings and roads, 17,040 *l.*, Barrack Department, 78 *l.*; total, 17,118 *l.*

of the PUBLIC WORKS DEPARTMENT for the Year ended 31st March 1879.

	GENERAL.		Buildings under Quetta Agency.	RAJPUTANA.			CENTRAL PROVINCES.	BRITISH BURMAH.	ASSAM.
	Port Blair.	Simla Imperial Circle.		Public Works.	Irrigation.	Total.	Public Works.	Public Works.	Public Works.
	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	—	—	—	—	—	—	—	—	—
2	- -	- -	- -	- -	- -	- -	3,274	—	—
3	—	—	—	—	—	—	—	—	—
4	- -	- -	- -	- -	- -	- -	2,146	—	—
5	- -	- -	- -	- -	- -	- -	242	—	—
6	- -	- -	- -	- -	- -	- -	346	—	—
7	- -	- -	- -	- -	- -	- -	6,008	—	—
8	- -	1,064	1,351	3,278	468	3,746	- -	3,901	2,954
9	—	—	—	—	—	—	—	—	—
10	- -	181	- -	1,066	152	1,218	- -	2,057	1,133
11	- -	16	110	444	64	508	- -	100	156
12	- -	96	36	471	67	538	- -	260	198
13	- -	- -	- -	- -	- -	- -	- -	- -	341
14	- -	1,357	1,497	5,259	751	6,010	- -	6,318	4,782
15	- -	1,357	1,497	5,259	751	6,010	6,008	6,318	4,782
16	1,102	948	1,006	4,914	1,513	6,427	8,831	16,270	7,190
17	1,140	384	148	921	444	1,365	4,512	6,980	2,426
18	78	- -	49	925	315	1,240	1,474	2,695	654
19	140	26	34	562	222	784	1,106	1,125	1,092
20	661	693	316	1,370	473	1,843	3,667	4,083	2,833
21	- -	- -	- -	- -	- -	- -	45	—	—
22	- -	- -	- -	- -	- -	- -	- -	- -	2,759
23	509	264	309	1,494	529	2,023	3,408	4,273	2,763
24	31	95	192	474	190	664	658	823	501
25	—	—	—	—	—	—	—	—	—
26	3,661	2,410	2,054	10,660	3,686	14,346	23,701	36,249	20,218
27	- -	- -	- -	582	83	665	1,412	1,376	819
28	96	- -	- -	584	84	668	1,517	1,576	990
29	- -	- -	- -	234	33	267	467	380	332
30	- -	- -	- -	35	5	40	100	70	118
31	- -	- -	- -	92	13	105	143	207	127
32	- -	- -	- -	- -	- -	- -	- -	- -	419
33	96	- -	- -	1,527	218	1,745	3,639	3,609	2,805
34	- -	- -	- -	- -	109	109	—	—	—
35	—	—	—	—	—	—	—	—	—
36	—	—	—	—	—	—	—	—	—
37	3,757	3,767	3,551	17,446	4,764	22,210	33,348	46,176	27,805
38	- -	329	- -	*204	- -	204	*1,902	†619	*2,572
39	3,757	4,096	3,551	17,650	4,764	22,414	35,250	46,795	30,377
40	- -	2,472	- -	- -	- -	- -	240	—	—
41	3,757	1,624	3,551	17,650	4,764	22,414	35,010	46,795	30,377
42	3,757	1,624	3,551	‡17,118	- -	17,118	§7,640	- -	‖1,905
43	- -	- -	- -	- -	4,764	4,764	- -	3,658	—
44	—	—	—	—	—	—	—	—	—
45	- -	- -	- -	- -	- -	- -	¶798	—	—
46	- -	- -	- -	- -	- -	- -	22,834	38,372	25,878
47	- -	- -	- -	204	- -	204	2,153	1,602	2,572
48	—	—	—	—	—	—	—	—	—
49	- -	- -	- -	328	- -	328	106	1,963	22
50	- -	- -	- -	- -	- -	- -	1,479	1,200	—
51	3,757	1,624	3,551	17,650	4,764	22,414	35,010	46,795	30,377

§ Thus made up,—Buildings and Roads, 7,236 *l.*, Barrack Department, 404 *l.*; total, 7,640 *l.*
‖ Buildings and Roads, 1,901 *l.*, Barrack Department, 4 *l.*; total, 1,905 *l.*
¶ Capital, Warrora Colliery, 145 *l.*; Satpura coal exploration, 95 *l.*; Revenue, Warrora Colliery, 558 *l.*; total, 798 *l.*

No. 47.—Detailed Account of Expenditure on Establishments of the

	Bengal.			North Western Provinces and Oudh.			
	Public Works.	Irrigation.	Total.	Public Works.	Irrigation.	Total.	
DIRECTION.	£.	£.	£.	£.	£.	£.	
Chief Engineer and Secretariat.							
Inspector General and assistant	- -	- -	- -	- -	- -	- -	1
Chief Engineer and assistants	7,115	4,102	11,217	12,373	4,434	17,307	2
Upper and lower subordinates	- -	- -	- -	- -	- -	- -	3
Office establishment	6,122	2,878	9,000	4,855	3,299	8,154	4
Travelling allowances	132	99	231	2,016	1,012	3,028	5
Contingencies	428	260	688	1,412	812	2,224	6
Presidency and local allowances	258	60	318	- -	- -	- -	7
Presidency house-rent	122	33	155	- -	- -	- -	8
Total £.	14,177	7,432	21,609	21,156	9,557	30,713	9
Superintending Engineer.							
Superintending engineers and assistants	14,059	7,055	21,114	- -	6,020	6,020	10
Upper subordinates	- -	- -	- -	- -	- -	- -	11
Office establishments	3,476	2,969	6,445	- -	2,371	2,371	12
Travelling allowances	621	271	892	- -	571	571	13
Contingencies	874	632	1,506	- -	473	473	14
Local allowances	121	20	141	- -	- -	- -	15
Presidency house-rent	216	119	335	- -	- -	- -	16
Total £.	19,367	11,066	30,433	- -	9,435	9,435	17
Total Direction £.	33,544	18,498	52,042	21,156	18,992	40,148	18
CONSTRUCTION.							
Engineer establishment, consisting of executive and assistant engineers	35,710	28,147	63,857	39,135	38,409	77,544	19
Upper subordinates, consisting of sub-engineers, supervisors, and overseers	17,293	17,534	34,827	11,020	7,691	18,711	20
Lower ditto	2,051	5,736	7,787	3,837	6,904	10,741	21
Petty establishment	1,232	3,496	4,728	1,235	3,901	5,136	22
Office establishment, including accountants	9,244	7,754	16,998	13,717	10,400	24,117	23
Medical establishment	- -	1,668	1,668	- -	685	685	24
Presidency and local allowances	1,295	412	1,707	- -	- -	- -	25
Travelling allowances	8,181	10,037	18,218	13,122	10,170	23,292	26
Presidency house-rent	731	236	967	- -	- -	- -	27
Contingencies	1,669	2,873	4,542	2,756	3,121	5,877	28
Special allowances	—	—	—	—	—	—	29
Total Construction £.	77,406	77,893	155,299	84,822	81,281	166,103	30
ACCOUNTS.							
Examiners and deputy and assistant examiners	3,385	- -	3,385	2,201	1,895	4,096	31
Accountants	4,883	- -	4,883	3,563	2,888	6,451	32
Clerks and office servants	2,867	- -	2,867	1,635	768	2,403	33
Travelling allowances	381	- -	381	132	11	143	34
Contingencies	241	- -	241	226	71	297	35
Local allowances	467	- -	467	- -	- -	- -	36
Presidency house-rent	422	- -	422	- -	- -	- -	37
Total Accounts £.	12,646	- -	12,646	7,757	5,633	13,390	38
Collection of revenue	6,266	11,544	17,810	360	25,696	26,056	39
Conservancy, police, and navigation establishments	- -	2,737	2,737	2,203	4,396	6,599	40
Civil Engineering College, Roorkee	—	—	—	—	—	—	41
Special Establishment for Surveys	- -	3,444	3,444	- -	- -	- -	42
Total Amount Audited £.	129,862	114,116	243,978	116,298	135,998	252,296	43
Add—Charges of previous year disbursed in 1878–79, and charges for establishment for works executed by other Departments	- -	460	460	673	750	1,423	44
	129,862	114,576	244,438	116,971	136,748	253,719	45
Deduct—Amounts charged to other Provinces and Departments, and charges not paid during the year	97	8,891	8,988	- -	751	751	46
Grand Total £.	129,765	105,685	235,450	116,971	135,997	252,968	47
Distribution of Grand Total to the several Funds concerned:—							
Imperial Funds, Ordinary:							
Buildings and roads	11,545	- -	11,545	3,750	- -	3,750	48
Irrigation and agricultural	21,444	45,793	67,237	- -	89,300	89,300	49
Civil Engineering College	- -	- -	- -	19,012	- -	19,012	50
Collieries	- -	- -	- -	- -	- -	- -	51
Provincial services	89,093	- -	89,093	46,239	- -	46,239	52
Incorporated Local Funds	- -	- -	- -	45,537	- -	45,537	53
Irrigation, productive	- -	59,892	59,892	- -	46,697	46,697	54
Contributions, local funds, deposits, &c.	7,683	- -	7,683	337	- -	337	55
Railways	- -	- -	- -	2,096	- -	2,096	56
Local loans	- -	- -	- -	- -	- -	- -	57
Total £.	129,765	105,685	235,450	116,971	135,997	252,968	58

* Includes 13,106 *l.* spent in Civil Department.

† Includes 73 *l.* for Barrack Department.

Public Works Department for the Year ended 31st March 1879—*continued.*

	Punjab and Grand Trunk Road.			Madras.	Bombay.			Grand Total.		
	Public Works.	Irrigation.	Total.	Public Works.	Public Works.	Irrigation.	Total.	Public Works.	Irrigation.	Total.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	- -	- -	- -	- -	- -	- -	- -	13,571	- -	13,571
2	4,845	5,681	10,526	10,765	5,808	2,953	8,761	47,289	17,170	64,459
3	- -	- -	- -	- -	504	217	721	504	217	721
4	6,467	4,238	10,705	4,421	5,786	855	6,641	36,071	11,270	47,341
5	378	487	865	564	55	573	628	4,124	2,171	6,295
6	666	463	1,129	572	378	216	594	4,955	1,751	6,706
7	- -	- -	- -	- -	- -	- -	- -	258	60	318
8	- -	- -	- -	- -	- -	- -	- -	122	33	155
9	12,356	10,869	23,225	16,322	12,531	4,814	17,345	106,894	32,672	139,566
10	4,381	8,712	13,093	26,172	8,123	1,935	10,058	78,799	24,190	102,989
11	- -	157	157	- -	1,792	174	1,966	1,792	331	2,123
12	1,250	2,868	4,118	7,644	2,557	944	3,501	24,003	9,304	33,307
13	678	724	1,402	2,407	1,189	420	1,609	6,576	2,050	8,626
14	440	494	934	1,035	359	45	404	5,024	1,711	6,735
15	- -	- -	- -	- -	- -	- -	- -	462	20	482
16	- -	- -	- -	- -	- -	- -	- -	216	119	335
17	6,749	12,955	19,704	37,258	14,020	3,518	17,538	116,872	37,725	154,597
18	19,105	23,824	42,929	53,580	26,551	8,332	34,883	223,766	70,397	294,163
19	24,535	38,309	62,844	69,755	46,842	22,899	69,741	326,110	129,277	455,387
20	3,002	11,277	14,279	40,443	26,894	12,500	39,394	141,598	49,446	191,044
21	3,583	5,271	8,854	11,648	5,914	2,672	8,586	40,811	20,898	61,709
22	2,342	7,133	9,475	5,683	2,585	2,033	4,618	23,898	16,785	40,683
23	6,312	10,555	16,867	33,938	19,346	8,846	28,192	117,088	38,028	155,116
24	- -	2,173	2,173	- -	- -	309	309	45	4,835	4,880
25	- -	- -	- -	- -	- -	- -	- -	4,054	412	4,466
26	7,502	10,798	18,300	32,662	14,926	11,109	26,035	101,249	42,643	143,892
27	- -	- -	- -	- -	- -	- -	- -	731	236	967
28	2,121	2,474	4,595	4,181	2,252	1,686	3,938	20,653	10,344	30,997
29	—	—	—	—	—	—	—	—	—	—
30	49,397	87,990	137,387	198,310	118,759	62,054	180,813	776,237	312,904	1,089,141
31	3,159	2,390	5,549	3,573	3,466	3,315	6,781	23,914	7,683	31,597
32	4,237	3,205	7,442	- -	7,583	- -	7,583	31,259	6,177	37,436
33	2,507	1,896	4,403	11,494	2,688	- -	2,688	24,866	2,697	27,563
34	152	122	274	526	405	361	766	2,296	499	2,795
35	412	365	777	565	258	75	333	2,874	524	3,398
36	- -	- -	- -	- -	- -	- -	- -	886	- -	886
37	- -	- -	- -	- -	- -	- -	- -	422	- -	422
38	10,467	7,978	18,445	16,158	14,400	3,751	18,151	86,517	17,580	104,097
39	- -	20,519	20,519	13,074	- -	- -	- -	19,700	57,868	77,568
40	- -	366	366	- -	- -	- -	- -	2,203	7,499	9,702
41	—	—	—	—	—	—	—	—	—	—
42	- -	1,738	1,738	- -	- -	233	233	- -	5,415	5,415
43	78,969	142,415	221,384	281,122	159,710	74,370	234,080	1,108,423	471,663	1,580,086
44	* 18,607	- -	18,607	6,426	7,398	942	8,340	39,597	2,152	41,749
45	97,576	142,415	239,991	287,548	167,108	75,312	242,420	1,148,020	473,815	1,621,835
46	12,707	737	13,444	- -	6,286	3,046	9,332	23,575	13,425	37,000
47	84,869	141,678	226,547	287,548	160,822	72,266	233,088	1,124,445	460,390	1,584,835
48	† 15,289	- -	15,289	21,506	38,426	- -	38,426	327,039	- -	327,039
49	- -	74,586	74,586	77,332	- -	64,155	64,155	102,434	278,598	381,032
50	- -	- -	- -	- -	- -	- -	- -	19,012	- -	19,012
51	- -	- -	- -	- -	- -	- -	- -	798	- -	798
52	61,954	- -	61,954	112,700	103,769	- -	103,769	500,839	- -	500,839
53	7,626	- -	7,626	56,005	17,814	- -	17,814	134,349	- -	134,349
54	- -	49,910	49,910	12,121	- -	5,593	5,593	12,121	162,092	174,213
55	- -	17,182	17,182	1,680	794	2,518	3,312	16,855	19,700	36,555
56	- -	- -	- -	6,204	- -	- -	- -	10,979	- -	10,979
57	- -	- -	- -	- -	19	- -	19	19	- -	19
58	84,869	141,678	226,547	287,548	160,822	72,266	233,088	1,124,445	460,390	1,584,835

No. 48.—DETAILED ACCOUNT of EXPENDITURE on

	India, General.										Central Provinces.	British Burmah.			
	Inspector General of Military Works.	Simla Imperial Circle.	Central India.	Coorg.	Hyderabad.	Port Blair.	Rajputana.			Buildings under Quetta Agency.	Public Works.	Public Works.	Irrigation.	Total.	
							Public Works.	Irrigation.	Total.						
NEW SUPPLIES.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Surveying and mathematical instruments	198	24	37	–	3	–	–	–	–	–	—7	2,053	–	2,053	1
Machinery, including navigation plant	1,503	–	–	–	108	66	–	–	–	–	—961	947	–	947	2
Tools	3,213	259	393	300	333	528	322	82	404	454	—141	202	217	419	3
Plant	–	202	–	–	–	–	–	–	–	–	—897	–	–	–	4
Office furniture	298	18	101	–	1	3	47	10	57	28	–	130	–	130	5
Camp equipage	–	–	–	–	–	–	–	91	91	–	–	–	–	–	6
Live stock	–	–	–	–	–	–	–	–	–	–	–	–	–	–	7
Rolling-stock for railways or canals	–	–	–	–	–	–	–	–	–	–	–	–	–	–	8
Miscellaneous	–	–	–	–	–	–	–	26	26	–	–	6	–	6	9
TOTAL NEW SUPPLIES £.	5,212	503	531	300	445	597	369	209	578	482	—2,006	3,338	217	3,555	10
Repairs and carriage from place to place	1,795	27	499	45	43	54	83	80	163	255	72	237	–	237	11
TOTAL	7,007	530	1,030	345	488	651	452	289	741	737	—1,934	3,575	217	3,792	12
Deduct— Amount of previous year on account of Simla Water Works being transferred to Punjab	–	—296	–	–	–	–	–	–	–	–	–	–	–	–	13
Outlay by Civil Department	–	–	–	23	–	–	4	–	4	–	185	–	–	–	14
GRAND TOTAL £.	7,007	234	1,030	368	488	651	456	289	745	737	—1,749	3,575	217	3,792	
DISTRIBUTION OF TOTAL.															
Ordinary Imperial Public Works	7,007	234	605	345	488	651	452	–	452	737	134	–	–	–	15
Irrigation :															
Capital, productive	–	–	–	–	–	–	–	–	–	–	–	–	–	–	16
Capital, Ordinary :															
Irrigation	–	–	–	–	–	–	–	–	–	–	–	–	–	–	17
Agricultural	–	–	–	–	–	–	–	167	167	–	–	–	167	167	18
Revenue :															
Irrigation	–	–	–	–	–	–	–	94	94	–	–	–	–	–	19
Agricultural	–	–	–	–	–	–	–	–	–	–	–	–	50	50	20
Ordinary irrigation and navigation	–	–	–	–	–	–	–	28	28	–	–	–	–	–	21
Debited to Native States	–	–	–	–	–	–	–	–	–	–	–	–	–	–	22
Provincial services	–	–	–	–	–	–	–	–	–	–	—2,068	3,498	–	3,498	23
Incorporated Local Funds	–	–	–	23	–	–	4	–	4	–	185	77	–	77	24
Excluded Local Funds	–	–	–	–	–	–	–	–	–	–	–	–	–	–	25
Tuccavee	–	–	–	–	–	–	–	–	–	–	–	–	–	–	26
Contributions	–	–	425	–	–	–	–	–	–	–	–	–	–	–	27
TOTAL £.	7,007	234	1,030	368	488	651	456	289	745	737	—1,749	3,575	217	3,792	28

Tools and Plant for the Year ended 31st March 1879.

	Assam.	Bengal.			North Western Provinces.			Punjab.			Madras.	Bombay.			Grand Total.		
	Public Works.	Public Works.	Irrigation.	Total.	Public Works.	Irrigation.	Total.	Public Works.	Irrigation.	Total.	Public Works.	Public Works.	Irrigation.	Total.	Public Works.	Irrigation.	Total.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	78	—1,063	67	—996	320	–	320	188	–	188	997	863	—43	820	3,691	24	3,715
2	437	3,402	24,191	27,593	110	1,149	1,259	203	–	203	245	–	–	–	6,060	25,340	31,400
3	897	1,439	42	1,481	1,295	–	1,295	2,718	–	2,718	13,188	1,263	1,156	2,419	26,663	1,497	28,160
4	194	–	–	–	–	–	–	147	–	147	395	848	689	1,537	889	689	1,578
5	116	131	9	140	513	–	513	522	–	522	948	187	168	355	3,043	187	3,230
6	–	–	–	–	1,641	–	1,641	20	–	20	17	158	95	253	1,836	186	2,022
7	534	–	–	–	–	–	–	36	–	36	–	95	–	95	665	–	665
8	–	–	–	–	–	–	–	–	4,949	4,949	–	–	–	–	–	4,949	4,949
9	–	–	15,573	15,573	230	3,851	4,081	75	7,498	7,573	–	–	–	–	311	26,948	27,259
10	2,256	3,909	39,882	43,791	4,109	5,000	9,109	3,909	12,447	16,356	15,790	3,414	2,065	5,479	43,158	59,820	102,978
11	335	1,876	69	1,945	192	2,310	2,502	631	13,018	13,649	4,337	1,751	902	2,653	12,232	16,379	28,611
12	2,591	5,785	39,951	45,736	4,301	7,310	11,611	4,540	25,465	30,005	20,127	5,165	2,967	8,132	55,390	76,199	131,589
13	–	–	–	–	–	–	–	296	–	296	–	–	–	–	–	–	–
14	–	–	–	–	–	–	–	223	–	223	–	–	–	–	435	–	435
	2,591	5,785	39,951	45,736	4,301	7,310	11,611	5,059	25,465	30,524	20,127	5,165	2,967	8,132	55,825	76,199	132,024
15	209	477	–	477	230	–	230	574	–	574	1,707	2,506	–	2,506	16,356	–	16,356
16	–	–	35,128	35,128	–	3,544	3,544	–	15,975	15,975	1,136	–	—203	—203	1,136	54,444	55,580
17	–	–	–	–	–	379	379	–	–	–	116	–	1,462	1,462	116	1,841	1,957
18	–	–	1,293	1,293	–	–	–	–	–	–	–	–	–	–	–	1,627	1,627
19	–	–	3,337	3,337	–	2,541	2,541	–	2,572	2,572	3,327	–	745	745	3,327	9,289	12,616
20	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	50	50
21	–	2,654	193	2,847	–	846	846	–	–	–	4,649	–	959	959	7,303	2,026	9,329
22	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
23	2,040	2,524	–	2,524	1,955	–	1,955	3,492	–	3,492	3,578	1,724	–	1,724	16,743	–	16,743
24	342	–	–	–	2,116	–	2,116	223	–	223	5,439	935	–	935	9,344	–	9,344
25	–	119	–	119	–	–	–	–	–	–	115	–	–	–	234	–	234
26	–	10	–	10	–	–	–	–	–	–	–	–	–	–	10	–	10
27	–	1	–	1	–	–	–	770	6,918	7,688	60	–	4	4	1,256	6,922	8,178
28	2,591	5,785	39,951	45,736	4,301	7,310	11,611	5,059	25,465	30,524	20,127	5,165	2,967	8,132	55,825	76,199	132,024

No. 49.—ABSTRACT ACCOUNT of RECEIPTS AND EXPENDITURE from ORDINARY IMPERIAL and PROVINCIAL FUNDS on STATE RAILWAYS, for the Year ended 31st March 1879.

	Amount.	TOTAL.
RECEIPTS.	£.	£.
PROVINCIAL.		
Earnings:		
Muttra and Hattras	10,822	
		10,822
TOTAL RECEIPTS £.		10,822
EXPENDITURE.		
IMPERIAL.		
STATE RAILWAYS.		
Capital Outlay from Ordinary Funds on other than Productive Public Works:		
Punjab Northern, Rawul Pindi to Peshawur	2,997	
Hubli and Karwar	1,426	
Rangoon and Sittang Valley Survey	1,033	
Punjab Northern Salt Branch, Lala Moosa to Chuck Nizam	93,035	
Ujein and Bhopal Survey	165	
Western Extension Survey, Indus Valley	25	
Eastern - ditto - ditto	3,957	
Bellary and Hospett	31,046	
Sambhur Extension, Rajpootana	29,006	
Garrow Hill Survey	414	
Surplus Establishment on State Railways	8,938	
		172,042
TOTAL IMPERIAL £.		172,042
PROVINCIAL.		
Outlay from Ordinary Funds on other than Productive Public Works:		
NORTH WESTERN PROVINCES.		
Capital:		
Gorakpur Survey	2,833	
Bareilly-Pilibheet Survey	2,405	
Gazipur and Dildarnuggur Railway	2,653	
Mâu Ranipore Surveys	5,422	
Muttra Achneyra Railway	5,311	
Banda - ditto	6,013	
Moradabad - ditto	1,882	
Lucknow-Sitapur ditto	3,777	
Gonda Survey	2,144	
Jaunpur Survey	3,250	
Muttra and Hattras	3,740	
		39,430
Working Expenses:		
Muttra and Hattras	5,996	
		5,996
BENGAL.		
Capital:		
Calcutta and South-Eastern Survey	838	
Bettia Survey	461	
Jhingarpur Survey	207	
Dacca and Mymensing Survey	3,315	
Hazeepore Survey	50	
Patna and Ghya Survey	113	
Central Bengal Survey	5,727	
Rungpore and Dubri Survey	2,363	
Teesta Extension Survey	—3,696	
		9,378
TOTAL PROVINCIAL £.		54,804
TOTAL EXPENDITURE £.		226,846

No. 50.—ABSTRACT ACCOUNT of the CHARGES for LAND and SUPERVISION of WORKS of GUARANTEED ENTERPRISE, for the Year ended 31st March 1879.

	Amount.	TOTAL.
LAND.	£.	£.
COMPENSATION FOR LAND TAKEN FOR THE FOLLOWING RAILWAYS:		
Madras:		
Madras Railway	58	
South Indian Railway	2,484	
		2,542
Bombay:		
Great Indian Peninsula Railway	322	
Bombay, Baroda, and Central India Railway	1,212	
		1,534
Bengal:		
East Indian Railway	1,605	
Eastern Bengal Railway	646	
		2,251
Punjab:		
Sind, Punjab, and Delhi Railway	1,050	
		1,050
Oudh:		
Oudh and Rohilkund Railway	1,819	
North Western Provinces:		
Oudh and Rohilkund Railway	3,365	
		5,184
Central Provinces:		
Great Indian Peninsula Railway	2	
		2
		12,563
Deduct—Sale Proceeds of Land, the Original Cost of which was treated as Charge under Compensation for Land for Guaranteed Railways:		
Madras: (£.)		
Madras Railway — 150		
South Indian Railway — 113	263	
Bombay:		
Bombay, Baroda, and Central India Railway — —	912	
Bengal:		
East Indian Railway — 1,406		
Eastern Bengal Railway — 4,595	6,001	
North Western Provinces and Oudh:		
Oudh and Rohilkund Railway	2,846	
		10,022
Compensation for Land for the following Irrigation Works, Madras:		2,541
Madras Irrigation and Canal Company	6	
		6
TOTAL LAND—Carried forward £.		2,547

No. 50.—ABSTRACT ACCOUNT of the CHARGES for LAND and SUPERVISION of WORKS of GUARANTEED ENTERPRISE, for the Year ended 31st March 1879—*continued.*

	Amount.	TOTAL.
	£.	£.
TOTAL LAND—Brought forward - - - -		2,547
ESTABLISHMENT.		
Consulting Engineers for Railways and their Establishments, Salaries, Travelling Allowances, and Contingencies:		
Madras - - - - - - - - - - - - -	7,249	
Bombay - - - - - - - - - - - - -	8,651	
Bengal - - - - - - - - - - - - -	7,724	
Punjab - - - - - - - - - - - - -	6,780	
Oudh - - - - - - - - - - - - -	5,171	35,575
Examiners of Railway Accounts and their Establishments, Salaries, Travelling Allowances, and Contingencies:		
Madras - - - - - - - - - - - - -	3,150	
Bombay - - - - - - - - - - - - -	4,713	
Bengal - - - - - - - - - - - - -	5,063	
Punjab - - - - - - - - - - - - -	2,116	
Oudh - - - - - - - - - - - - -	1,293	16,335
Special Establishment:		
Punjab - - - - - - - - - - - - -	181	
Bengal - - - - - - - - - - - - -	270	451
Railway Demarcation Establishment, Officer in Charge, and his Establishment:		
Bombay - - - - - - - - - - - - -	495	495
Guaranteed Irrigation Works, Madras - - - - - - - -	579	579
TOTAL ESTABLISHMENT - - - £.		53,435
MISCELLANEOUS.		
Madras:		
Loss on the Sale of Permanent Way belonging to the South Indian Railway to the Nizam's State Railway in 1872–73 - - -	2,361	2,361
GRAND TOTAL - - - £.		58,343

No. 51.—ACCOUNT of PROVINCIAL RECEIPTS and DISBURSEMENTS for the Year ended 31st March 1879.

	Receipts.				Disbursements.		Provincial Surpluses.	Provincial Deficits.
	Opening Balance.	Allotments from Imperial Revenues.	Revenues.	Total.	Expenditure.	Closing Balance.	Increase of Balance.	Decrease of Balance.
	£.	£.	£.	£.	£.	£.	£.	£.
Central Provinces	84,510	181,002	366,654	632,166	540,607	91,559	7,049	—
British Burmah	71,905	- -	913,447	985,352	840,651	144,701	72,796	—
Assam	18,234	- -	349,515	367,749	344,380	23,369	5,135	—
Bengal	268,970	475,752	3,207,765	3,952,487	3,524,585	427,902	158,932	—
North Western Provinces and Oudh	234,778	896,089	1,608,205	2,739,072	2,367,194	371,878	137,100	—
Punjab	36,605	669,170	680,761	1,386,536	1,301,736	84,800	48,195	—
Madras	53,016	1,088,494	175,556	1,317,066	1,259,057	58,009	4,993	—
Bombay	60,000	1,524,583	1,903,774	3,488,357	3,367,108	121,249	61,249	—
Total £.	828,018*	4,835,090	9,205,677	14,868,785	13,545,318	1,323,467	495,449	—

* This balance differs from the closing balance shown in last year's statement, owing to transfer of 428,454 *l.* from Local Funds.

No. 52.—ACCOUNT of INCORPORATED LOCAL FUNDS for the Year ended 31st March 1879.

	Receipts.				Disbursements.			Incorporated Local Funds Surpluses, excluding Debt.	Incorporated Local Funds Deficits, excluding Debt.
	Opening Balance.	Revenue.	Other Receipts (Debt).	Total.	Expenditure.	Other Disbursements (Debt).	Closing Balance.	Increase of Balance.	Decrease of Balance.
	£.	£.	£.	£.	£.	£.	£.	£.	£.
India, General	6,779	9,994	723	17,496	10,967	748	5,781	- -	973
Central Provinces	27,910	53,323	5,852	87,085	46,809	5,232	35,0 4	6,514	—
British Burmah	31,055	54,700	- -	85,755	40,446	- -	45,309	14,254	—
Assam	15,361	26,109	- -	41,470	28,076	- -	13,394	- -	1,967
Bengal	245,967	441,633	- -	687,600	437,717	- -	249,883	3,916	—
North Western Provinces and Oudh	206,494	791,298	- -	997,792	767,113	5	230,674	24,165	—
Punjab	44,187	204,024	- -	248,211	197,983	- -	50,228	6,041	—
Madras	179,641	824,041	16,146	1,019,828	661,973	9,484	348,371	162,068	—
Bombay	104,248	350,116	336	454,700	344,198	271	110,231	5,918	—
Total £.	861,642	2,755,238	23,057	3,639,937	2,535,282	15,740	1,088,915	222,896	2,940

No. 53.—ACCOUNT of PROVINCIAL and LOCAL SURPLUSES and PROVINCIAL and LOCAL DEFICITS for the Year ended 31st March 1879.

	Provincial Surpluses, as per Account No. 51.	Local Fund Surpluses, as per Account No. 52.	Total Provincial and Local Surpluses.	Provincial Deficits, as per Account No. 51.	Local Fund Deficits, as per Account No. 52.	Total Provincial and Local Deficits.	Provincial and Local Surpluses. Increase of Balance.	Provincial and Local Deficits. Decrease of Balance.
	£.	£.	£.	£.	£.	£.	£.	£.
India, General	—	—	—	—	973	973	—	973
Central Provinces	7,049	6,514	13,563	—	—	—	13,563	—
British Burmah	72,796	14,254	87,050	—	—	—	87,050	—
Assam	5,135	—	5,135	—	1,967	1,967	3,168	—
Bengal	158,932	3,916	162,848	—	—	—	162,848	—
North Western Provinces and Oudh	137,100	24,185	161,285	—	—	—	161,285	—
Punjab	48,195	6,041	54,236	—	—	—	54,236	—
Madras	4,993	162,068	167,061	—	—	—	167,061	—
Bombay	61,249	5,918	67,167	—	—	—	67,167	—
TOTAL £.	495,449	222,896	718,345	—	2,940	2,940	716,378	973

No. 54.—ABSTRACT ACCOUNT of ARMY RECEIPTS and ARMY CHARGES for the Year ended 31st March 1879.

ARMY RECEIPTS.

Number of Corresponding Grants.		For Details, *see* page	Government of India.	Madras.	Bombay.	Total India.	England.	Total India and England.
	EFFECTIVE SERVICES.		£.	£.	£.	£.	£.	£.
1	Army and Garrison Staff	145	21	19	- -	40	- -	40
3	Regimental Pay, Allowances, and Charges	145	12,116	17,222	5,872	35,210	164	35,374
4	Commissariat Establishments, Supplies, and Services	145	293,071	91,407	75,755	460,233	- -	460,233
5	Stud and Remount Establishments, Supplies, and Services	145	13,013	4,354	1,166	18,533	- -	18,533
6	Clothing Establishments, Supplies, and Services	145	39,965	16,875	15,556	72,396	11,046	83,442
7	Barrack Establishments, Supplies, and Services	146	681	1,790	2,442	4,913	- -	4,913
8	Administration of Martial Law	146	6	359	- -	365	- -	365
9	Medical Establishments, Supplies, and Services	146	32,882	22,497	19,482	74,861	- -	74,861
10	Ordnance Establishments, Stores, and Camp Equipage	146	58,913	36,789	28,782	124,484	11,994	136,478
12	Education	146	601	213	35	849	- -	849
13	Sea Transport Charges	147	369	426	27,869	28,664	22,902	51,566
14	Miscellaneous Services	147	42,569	20,082	22,463	85,114	- -	85,114
	NON-EFFECTIVE SERVICES.							
18	Military Pensions	147	138	1,008	111	1,257	- -	1,257
19	Widows' Pensions and Compassionate Allowances	147	11,807	3,555	4,520	19,882	1,709	21,591
20	Superannuation Pensions and Gratuities	147	- -	- -	- -	- -	4	4
			506,152	216,596	204,053	926,801	47,819	974,620
	Military Operations in Afghanistan	147	63	- -	98	161	- -	161
	TOTAL ARMY RECEIPTS £.		506,215	216,596	204,151	926,962	47,819	974,781

No. 54.—ABSTRACT ACCOUNT of Army Receipts and Army Charges for the Year ended 31st March 1879—*continued.*

ARMY CHARGES.

Number of Grants.		For Details, *see* page	Government of India.	Madras.	Bombay.	Total India.	ENGLAND. Stores.	ENGLAND. Other Charges.	Total India and England.
	EFFECTIVE SERVICES.		£.	£.	£.	£.	£.	£.	£.
1	Army and Garrison Staff	148	266,066	111,297	120,149	497,512	-	-	497,512
2	Administrative Staff	148	95,027	40,966	48,122	184,115	-	-	184,115
3	Regimental Pay, Allowances, and Charges	149	3,838,646	1,474,418	1,231,477	6,544,541	-	870,072	7,414,613
4	Commissariat Establishments, Supplies, and Services	150	1,477,847	500,044	385,257	2,363,148	156,620	-	2,519,768
5	Stud and Remount Establishments, Supplies, and Services	150	119,734	47,698	12,829	180,261	-	14,973	195,234
6	Clothing Establishments, Supplies, and Services	151	47,078	21,473	15,989	84,540	218,602	30,000	333,142
7	Barrack Establishments, Supplies, and Services	151	92,929	57,671	60,114	210,714	-	-	210,714
8	Administration of Martial Law	151	15,447	9,661	6,684	31,792	-	-	31,792
9	Medical Establishments, Supplies, and Services	151	243,402	107,312	106,431	457,145	59,512	7,916	524,573
10	Ordnance Establishments, Stores, and Camp Equipage	152	311,122	143,904	191,242	646,268	264,885	1,904	913,057
11	Ecclesiastical	152	17,348	6,706	5,977	30,031	-	-	30,031
12	Education	152	23,442	14,018	5,647	43,107	-	714	43,821
13	Sea Transport Charges	153	9,599	19,454	21,261	50,314	-	345,463	395,777
14	Miscellaneous Services	153	82,363	198,102	193,889	469,354	-	46	469,400
15	Volunteer Corps	153	17,264	2,252	7,128	26,644	-	-	26,644
	TOTAL EFFECTIVE SERVICES £.		6,657,314	2,749,976	2,412,196	11,819,486	699,619	1,271,088	13,790,193
	NON-EFFECTIVE SERVICES.								
16	Rewards for Military Services	153	6,441	2,855	2,046	11,342	-	44	11,386
17	Retired Officers	154	7,755	5,643	453	13,851	-	1,107,650	1,121,501
18	Military Pensions	154	253,282	264,756	101,983	620,021	-	650,000	1,270,021
19	Widows' Pensions and Compassionate Allowances	154	6,750	8,670	3,529	18,949	-	1,416	20,365
20	Superannuation Pensions and Gratuities	154	11,161	5,451	9,022	25,634	-	177,008	202,642
	TOTAL NON-EFFECTIVE SERVICES £.		285,389	287,375	117,033	689,797	-	1,936,118	2,625,915
	Military Operations in Afghanistan	155	411,930	33,813	154,527	600,270	73,154	2,956	676,380
	TOTAL ARMY CHARGES £.		7,354,633	3,071,164	2,683,756	13,109,553	772,773	3,210,162	17,092,488
							£. 3,982,935		

No. 55.—DETAILED ACCOUNT of ARMY RECEIPTS, for the Year ended 31st March 1879.

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
RECEIPTS UNDER GRANT 1.				
ARMY AND GARRISON STAFF.	£.	£.	£.	£.
Recoveries for Books and Instruments for Garrison Instruction	21	19	-	40
RECEIPTS UNDER GRANT 3.				
REGIMENTAL PAY, ALLOWANCES, AND CHARGES.				
Discharge Purchase Money	529	229	192	950
Unclaimed Balances of Deserters and others	78	58	94	230
Hutting Money	-	4,015	51	4,066
Miscellaneous	11,509	12,920	5,535	29,964
TOTAL IN INDIA £.	12,116	17,222	5,872	35,210
IN ENGLAND:				
Refunds of Over-payments in the previous year in respect of Furlough Pay of Officers of British Regiments serving in India				164
TOTAL £.				35,374
RECEIPTS UNDER GRANT 4.				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Commissariat Provisions and Stores	77,334	5,374	3,679	86,387
Malt Liquor	160,656	68,128	51,452	280,236
Rum and Arrack	32,415	7,694	11,449	51,558
Commissariat Cattle	4,487	1,804	843	7,134
Miscellaneous	9,840	8,396	2,692	20,928
Value of Stores and Cattle, &c., issued to other Departments	8,001	11	5,640	13,652
Hissar Cattle Farm	338	-	-	338
TOTAL £.	293,071	91,407	75,755	460,233
RECEIPTS UNDER GRANT 5.				
STUD AND REMOUNT ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Stud Cattle	3,818	-	-	3,818
Sale of Regimental Cart Horses	2,788	2,028	397	5,213
Sale of Chargers selected by Officers	2,456	964	761	4,181
Surplus Remounts	-	40	-	40
Rent of Lands	500	81	-	581
Miscellaneous	1,746	1,241	8	2,995
Value of Stores, &c., supplied to other Departments	1,705	-	-	1,705
TOTAL £.	13,013	4,354	1,166	18,533
RECEIPTS UNDER GRANT 6.				
CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Clothing, &c.	14,845	4,432	9,998	29,275
Necessaries	24,358	7,552	5,549	37,459
Hyderabad Contingent	-	3,290	-	3,290
Miscellaneous	338	362	9	709
Value of Stores issued to other Departments	424	1,239	-	1,663
TOTAL IN INDIA £.	39,965	16,875	15,556	72,396
IN ENGLAND:				
Value of Clothing and Necessaries in possession of Regiments on their Transfer from the Indian to the British Establishment, and Proceeds of Sales of Unserviceable Clothing Stores			11,044	
Refund of an Over-payment in 1876–77 in respect of Stores for India			2	11,046
TOTAL £.				83,442

No. 55.—Detailed Account of Army Receipts, for the Year ended 31st March 1879—*continued.*

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
RECEIPTS UNDER GRANT 7.				
BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.	£.	£.	£.	£.
Barrack and Hospital Furniture, Bedding, &c.	457	519	1,061	2,037
Recoveries for Damaged or deficient Barrack and Hospital Furniture, Utensils, &c.	-	61	650	711
Miscellaneous	224	1,138	11	1,373
Value of Stores issued to other Departments	-	72	720	792
TOTAL £.	681	1,790	2,442	4,913
RECEIPTS UNDER GRANT 8.				
ADMINISTRATION OF MARTIAL LAW.				
Receipts from Regimental and Garrison Prison Funds	6	353	-	359
Miscellaneous	-	6	-	6
TOTAL £.	6	359	-	365
RECEIPTS UNDER GRANT 9.				
MEDICAL ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Medical Stores	5,387	572	4,293	10,252
Stoppages for Men in Hospital	-	87	172	259
Hyderabad Contingent	-	332	-	332
Miscellaneous	952	998	263	2,213
Value of Stores issued to other Departments	26,543	20,508	14,754	61,805
TOTAL £.	32,882	22,497	19,482	74,861
RECEIPTS UNDER GRANT 10.				
ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.				
Sale of Ordnance Stores and Camp Equipage	28,543	8,103	11,464	48,110
Work executed in Manufacturing Departments	-	1,193	776	1,969
Hyderabad Contingent	-	9,237	-	9,237
Miscellaneous	1,840	491	996	3,327
Value of Stores issued to other Departments	28,530	17,765	15,546	61,841
TOTAL IN INDIA £.	58,913	36,789	28,782	124,484
IN ENGLAND:				
Value of Accoutrements, &c., in possession of Regiments on their Transfer from the Indian to the British Establishment; Proceeds of Sales of Unserviceable Ordnance Stores, &c.			11,841	
Refund of Over-payments in the previous year in respect of Stores for India			153	
				11,994
TOTAL £.				136,478
RECEIPTS UNDER GRANT 12.				
EDUCATION.				
Receipts for Damaged Library Books	17	186	2	205
Receipts from Schools, &c.	349	26	33	408
Miscellaneous	235	1	-	236
TOTAL £.	601	213	35	849

No. 55.—Detailed Account of Army Receipts, for the Year ended 31st March 1879—*continued.*

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
RECEIPTS UNDER GRANT 13.	£.	£.	£.	£.
SEA TRANSPORT CHARGES.				
Table Money	369	389	353	1,111
Passage Money	- -	37	24	61
Recoveries of Table Money, &c., in the Indian Troop Ships	- -	- -	27,492	27,492
TOTAL IN INDIA £.	369	426	27,869	28,664
IN ENGLAND:				
Indian Troop Service:				
Receipts from the Admiralty, Retrenchments on account of Messing, &c.			22,656	
Passage of Officers and Troops:				
Recoveries on account of Passage, Messing, &c.			246	
				22,902
TOTAL £.				51,566
RECEIPTS UNDER GRANT 14.				
MISCELLANEOUS SERVICES.				
Fines and Forfeitures of Contractors and others	4,698	5,082	1,004	10,784
Gain by Exchange Transactions	33,144	13,828	20,547	67,519
Fines and Penalties	264	128	- -	392
Fees on Commissions of Warrant and Native Commissioned Officers	138	99	123	360
Miscellaneous	4,325	945	789	6,059
TOTAL £.	42,569	20,082	22,463	85,114
RECEIPTS UNDER GRANT 18.				
MILITARY PENSIONS.				
Recoveries from the Estates of deceased Pensioners	- -	970	- -	970
Contributions from Officers employed in the Native States	138	- -	- -	138
Miscellaneous	- -	38	111	149
TOTAL £.	138	1,008	111	1,257
RECEIPTS UNDER GRANT 19.				
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.				
Indian Service Family Pension Fund	11,807	3,555	4,478	19,840
Miscellaneous (Artillery Charitable Fund)	- -	- -	42	42
TOTAL IN INDIA £.	11,807	3,555	4,520	19,882
IN ENGLAND:				
Indian Service Family Pension Fund				1,709
TOTAL £.				21,591
RECEIPTS UNDER GRANT 20.				
SUPERANNUATION PENSIONS AND GRATUITIES.				
IN ENGLAND:				
Refund of Over-payment in 1876–77, in respect of Lord Clive's Fund				4
RECEIPTS ON ACCOUNT OF MILITARY OPERATIONS IN AFGHANISTAN.				
Miscellaneous Services	63	- -	98	161
TOTAL RECEIPTS, MILITARY DEPARTMENT.				
IN INDIA	506,215	216,596	204,151	926,962
IN ENGLAND	- -	- -	- -	47,819
£.				974,781

No. 56.—DETAILED ACCOUNT of ARMY CHARGES, for the Year ended 31st March 1879.

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 1.	£.	£.	£.	£.
ARMY AND GARRISON STAFF.				
Commander in Chief	21,405	10,864	10,999	43,268
Adjutant General's Department	30,829	11,880	12,078	54,787
Quartermaster General's Department	35,605	16,561	17,982	70,148
Artillery Inspection	3,931	-	-	3,931
Musketry Inspection	12,744	3,384	3,918	20,046
Gymnastic Instruction	2,046	-	1,102	3,148
Garrison Instruction	11,477	5,120	2,105	18,702
Divisional and Brigade Staff	79,765	39,787	42,792	162,344
Garrison and Station Staff	27,202	9,588	5,583	42,373
Hill Sanitaria	26,666	6,341	11,591	44,598
Miscellaneous Depôts	-	5,365	7,392	12,757
Staff of Local Forces	7,005	-	-	7,005
Bazar Establishment	4,698	268	814	5,780
Staff, Miscellaneous	434	-	-	434
Station Conservancy	2,259	2,139	3,793	8,191
TOTAL £.	266,066	111,297	120,149	497,512
GRANT 2.				
ADMINISTRATIVE STAFF.				
Military Department, Account Branch	11,096	-	-	11,096
Personal Staff of Governor General, Governors, and Lieutenant Governors	9,330	3,151	3,418	15,899
Controller's Office	9,344	4,438	5,571	19,353
Military Accountant's Office	7,497	3,898	4,873	16,268
Pay Department	14,538	7,080	8,534	30,152
Commissariat and Stud Examiner's Office	12,899	6,213	6,626	25,738
Medical Examiner's Office	3,856	2,348	2,375	8,579
Ordnance, Barrack, and Clothing Examiner's Office	7,096	3,736	3,464	14,296
Fund Accounts' Office	2,315	1,373	966	4,654
Circle and Pension Pay Offices	17,041	8,729	12,295	38,065
Assistants on Probation	15	-	-	15
TOTAL £.	95,027	40,966	48,122	184,115

No. 56.—Detailed Account of Army Charges, for the Year ended 31st March 1879—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 3. REGIMENTAL PAY, ALLOWANCES, AND CHARGES.	£.	£.	£.	£.
European Army.				
Royal Artillery	511,594	197,577	164,066	873,237
Cavalry	194,490	64,017	30,711	289,218
Royal Engineers	11,221	78	337	11,636
Infantry	1,157,299	318,927	293,115	1,769,341
Invalid and Veteran Establishment	5,902	14,566	1,647	22,115
Staff Corps	32,121	19,225	7,763	59,109
General List, Cavalry	1,702	2,493	1,811	6,006
General List, Infantry	20,370	2,216	5,762	28,348
Unattached Officers	2,448	498	587	3,533
General Officers unemployed	2,749	3,255	643	6,647
Colonels' Allowances	8,559	5,725	4,890	19,174
Bounty Money	7,758	2,622	1,705	12,085
Hutting Money	814	10	55	879
Marching Batta	144	-	334	478
Miscellaneous	20,347	1,251	4,399	25,997
£.	1,977,518	632,460	517,825	3,127,803
IN ENGLAND:				
Payments to Her Majesty's Exchequer on account of Disbursements by the War Office, in respect of Her Majesty's British Forces serving in India, including Recruiting Charges and Pay of Colonels of Cavalry and Infantry	-	-	-	530,000
Payment to the War Office on account of Non-Commissioned Officers and Men of the Royal Engineers embarked for India during the year 1877-78	-	-	-	1,920
Furlough Allowances of Officers of the Indian Service	-	-	-	184,472
Furlough Allowances of Officers of British Regiments serving in India, and Pay of Colonels Commandant of Artillery	-	-	-	127,330
Advances to Regiments proceeding to India	-	-	-	15,551
Pay and Allowances during Voyage, of Regiments returning from India	-	-	-	9,899
Allowance to Officers (formerly Indian Cadets at Sandhurst) on their promotion to the rank of Lieutenant	-	-	-	900
TOTAL EUROPEAN ARMY £.	-	-	-	3,997,875
Native Army.				
Artillery	19,984	-	6,818	26,802
Body Guard	5,562	4,070	4,920	14,552
Cavalry	697,402	75,543	185,296	958,241
Sappers and Miners	44,448	40,081	19,081	103,610
Infantry	1,055,716	695,153	480,778	2,231,647
Hutting Money	4,039	10,559	2,132	16,730
Marching Batta	2,030	1,235	1,762	5,027
Miscellaneous	1,680	947	2,916	5,543
Kit Money to Recruits	13,867	4,055	4,656	22,578
Annual Grant-in-Aid of Half-Mounting	16,400	10,315	5,293	32,008
TOTAL NATIVE ARMY £.	1,861,128	841,958	713,652	3,416,738
TOTAL — INDIA	3,838,646	1,474,418	1,231,477	6,544,541
TOTAL — ENGLAND	-	-	-	870,072
			£.	7,414,613

No. 56.—Detailed Account of Army Charges, for the Year ended 31st March 1879—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 4.				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.	£.	£.	£.	£.
Establishment.				
Supervising Staff	18,256	6,539	7,637	32,432
Executive Establishment	96,522	40,301	37,311	174,134
Subordinate Establishment	87,895	40,604	26,083	154,582
Manufacturing Establishment and Charges	4,224	- -	- -	4,224
Khedda Establishment and Charges	16,498	- -	- -	16,498
Hissar Cattle Farm	16,188	- -	- -	16,188
Supplies.				
Provisions for Europeans	375,569	100,828	119,532	595,929
Provisions for Natives	35,524	23,565	19,111	78,200
Compensation to Natives for Dearness of Provisions	103,378	2,197	4,059	109,634
Compensation to Native Cavalry for Dearness of Forage	27,693	- -	- -	27,693
Purchase of Reserve Stock	24,939	51,861	150	76,950
Malt Liquor	91,812	296	55	92,163
Rum and Arrack	16,137	4,996	7,888	29,021
Contingent Expenses	3,168	2,818	958	6,944
Services.				
Purchase of Live Stock	14,136	11,549	2,591	28,276
Feed of Cattle	80,426	51,123	32,674	164,223
Hire of Transport	117,593	5,810	21,930	145,333
Inland Water Charges	3,516	5,331	2,451	11,298
Railway Charges	230,449	75,890	40,398	346,737
Feed of Horses	72,966	64,853	31,426	169,245
Regimental Equipments and Camp Contingencies	4,904	109	320	5,333
Cattle Gear, Implements, and Store-room Furniture	20,773	5,057	9,520	35,350
Freight Charges of Stores from England	2,046	2,919	1,502	6,467
Freight Charges of Stores from Port to Port	- -	- -	1,066	1,066
Miscellaneous	13,235	3,398	18,325	34,958
£.	1,477,847	500,044	384,987	2,362,878
Add,—Freight of Stores conveyed for the Military Department by Indian Telegraph Steamer "Amberwitch" during 1878–79	- -	- -	270	270
TOTAL, INDIA £.	1,477,847	500,044	385,257	2,363,148
IN ENGLAND:				
Stores for India:				
Malt Liquor	51,512	41,761	28,108	156,620
Commissariat	17,239	7,312	10,693	
TOTAL £.	1,546,598	549,117	424,053	2,519,768
GRANT 5.				
STUD AND REMOUNT ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Establishments	27,064	8,300	1,976	37,340
Purchase of Cattle and Remounts	60,593	27,532	9,335	97,460
Feed of Cattle and Remounts	18,003	8,585	473	27,061
Miscellaneous	14,074	3,281	1,045	18,400
TOTAL, INDIA £.	119,734	47,698	12,829	180,261
IN ENGLAND:				
Purchase of Stallions	- -	- -	- -	14,973
TOTAL £.	- -	- -	- -	195,234

No. 56.—Detailed Account of Army Charges, for the Year ended 31st March 1879—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 6.	£.	£.	£.	£.
CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Clothing Depôt, Presidency	6,277	4,261	4,996	15,534
Supplies and Services at the Agency	10,642	6,869	4,096	21,607
Supplies and Services Regimentally	5,557	1,799	1,217	8,573
Compensation in lieu of Clothing	23,289	8,091	3,301	34,681
Allowance for Wicker Helmets	1,313	453	2,379	4,145
TOTAL, INDIA £.	47,078	21,473	15,989	84,540
IN ENGLAND:				
Clothing for European and Native Troops	130,729	43,854	44,019	218,602
Payment to the War Office on account of the balances due by India on the Contingent and Clothing accounts	- -	- -	- -	30,000
TOTAL £.	- -	- -	- -	333,142
GRANT 7.				
BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Executive Establishments	- -	4,746	7,555	12,301
Subordinate Establishments	42,484	17,477	12,224	72,185
Barrack Furniture	- -	5,198	15,925	21,123
Barrack Bedding	9,023	5,582	3,408	18,013
Lighting Charges	18,027	13,265	9,041	40,333
Miscellaneous	23,395	11,403	11,961	46,759
TOTAL £.	92,929	57,671	60,114	210,714
GRANT 8.				
ADMINISTRATION OF MARTIAL LAW.				
Judge Advocate General's Department, Head Quarters	6,936	2,983	2,713	12,632
Judge Advocate General's Department, Districts	7,126	6,382	3,117	16,625
Miscellaneous	1,385	296	854	2,535
TOTAL £.	15,447	9,661	6,684	31,792
GRANT 9.				
MEDICAL ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Office of Surgeon General (Indian Service)	7,497	5,734	5,456	18,687
District Medical Establishment (Indian Service)	51,210	31,199	20,391	102,800
Veterinary Establishment	- -	- -	362	362
Medical Store Depôts	10,500	3,830	4,536	18,866
Office of Surgeon General (British Service)	9,514	5,154	4,851	19,519
District Medical Establishment (British Service)	60,612	20,445	24,907	105,964
General Hospitals	- -	- -	1,100	1,100
Station Hospitals	1,169	7,171	4,046	12,386
Miscellaneous	7,444	1,238	4,535	13,217
Supplies	95,456	32,541	36,247	164,244
TOTAL, INDIA £.	243,402	107,312	106,431	457,145
IN ENGLAND:				
Cost of Education and Pay of Surgeons at Netley, and their Allowances on Appointment, &c.	- -	- -	- -	7,916
Stores	24,937	23,264	11,311	59,512
TOTAL £.	- -	- -	- -	524,573

No. 56.—Detailed Account of Army Charges, for the Year ended 31st March 1879—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 10.	£.	£.	£.	£.
ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE:				
Office of Inspector General	12,133	7,125	7,604	26,862
Arsenals, Magazines, and Depôts	58,108	33,500	50,772	142,380
Manufacturing Establishments	71,523	20,550	30,416	122,489
Camp Equipage Department	- -	5,215	1,831	7,046
Harbour Defences	- -	- -	2,597	2,597
Miscellaneous	3,627	- -	- -	3,627
Local Supplies of Stores for Arsenals, Magazines, and Depôts	52,675	14,756	50,368	117,799
Local Supplies of Stores to Manufacturing Establishments	62,621	7,335	10,828	80,784
Purchase of Timber	- -	4,565	10,594	15,159
Repair of Saddlery	715	162	112	985
Provision of Saddlery for Native Cavalry	- -	2,630	- -	2,630
Value of Freight of Coals from England	- -	1,408	1,281	2,689
Freight and Charges of Stores from Port to Port	436	4,927	1,674	7,037
Freight and Charges of Stores from England	980	1,194	1,299	3,473
Miscellaneous	3,556	27,420	1,323	32,299
Purchase and Repair of Camp Equipage	33,929	8,255	17,191	59,375
Cost of Gymnastic Stores and Apparatus	12	- -	- -	12
Army Signalling and Telegraph Stores	586	3	3	592
Purchase of Line Gear, &c.	10,221	4,859	3,349	18,429
TOTAL, INDIA £.	311,122	143,904	191,242	646,268
IN ENGLAND:				
Pay and Expenses of Military Officers on Special Duty, and of Conductors of Ordnance studying at Woolwich; Pay and Travelling Expenses of Artizans for Gun Factory and Gunpowder Works in India, &c.	- -	- -	- -	1,321
Freight from India of unserviceable Military Stores	- -	- -	- -	583
Stores for India	137,601	55,962	71,322	264,885
TOTAL £.	- -	- -	- -	913,057
GRANT 11.				
ECCLESIASTICAL:*				
Chaplains to the Army (Presbyterian)	1,221	- -	- -	1,221
Chaplains to the Army (Roman Catholic)	16,127	6,706	5,977	28,810
TOTAL £.	17,348	6,706	5,977	30,031
GRANT 12.				
EDUCATION:				
Army Schools (European)	3,808	3,385	2,284	9,477
Army Schools (Native)	1,083	- -	- -	1,083
Lawrence Military Asylum	14,858	- -	1,554	16,412
Kidderpore Lower Orphan School	1,270	- -	- -	1,270
Donations, &c. to Educational Institutions	2,423	10,413	1,809	14,645
Military Normal School	- -	177	- -	177
Female Normal School	- -	43	- -	43
TOTAL, INDIA £.	23,442	14,018	5,647	43,107
IN ENGLAND:				
Expenses incurred by Officers acquiring scientific knowledge	- -	- -	- -	714
TOTAL £.	- -	- -	- -	43,821

* Charges for Chaplains not attached to particular regiments are borne upon the Civil Expenditure.

No. 56.—Detailed Account of Army Charges, for the Year ended 31st March 1879—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	Total.
GRANT 13.	£.	£.	£.	£.
Sea Transport Charges:				
Sea Transport Charges, viz.: Passage Money of Officers, Invalids, and Troops proceeding to and from England and from Port to Port; also Cost of Troop Transports defrayed in India - - - - - - - - -	7,973	18,324	13,024	39,321
Medical Comforts, &c. to Troops proceeding to Sea - -	1,626	1,130	1,236	3,992
Indian Troop Service - - - - - - - -	- -	- -	7,001	7,001
Total, India - - - £.	9,599	19,454	21,261	50,314
In England:				
Sea Transport Charges - - - - - - - -	- -	- -	- -	11,367
Indian Troop Service - - - - - - - -	- -	- -	- -	334,096
Total - - - £.	- -	- -	- -	395,777
GRANT 14.				
Miscellaneous Services:				
Loss by Exchange on Transactions with London - -	13,864	7,468	24,026	45,358
Torpedo Committee - - - - - - - - -	1,089	- -	- -	1,089
Miscellaneous Services - - - - - - - -	67,410	185,634	169,863	422,907
Total, India - - - £.	82,363	193,102	193,889	469,354
In England:				
One-third payable from Indian Revenues of Expenses incurred in respect of Land purchased at Port Said - -	- -	- -	- -	46
Total - - - £.	- -	- -	- -	469,400
GRANT 15.				
Volunteer Corps:				
Staff Allowances to Officers - - - - - - -	4,780	880	2,014	7,674
Staff Allowances to Non-Commissioned Officers - -	4,799	228	2,482	7,509
Capitation Grants - - - - - - - - -	7,685	1,144	2,632	11,461
Total - - - £.	17,264	2,252	7,128	26,644
GRANT 16.				
Rewards for Military Services:				
Good Service Pensions - - - - - - - -	219	270	123	612
Victoria Cross - - - - - - - - - -	20	10	1	31
Annuities for Meritorious Services - - - - -	86	203	24	313
Gratuities for Meritorious Services - - - - -	98	342	52	492
Order of British India - - - - - - - -	3,917	1,978	1,683	7,578
Order of Merit - - - - - - - - -	2,101	52	163	2,316
Total, India - - - £.	6,441	2,855	2,046	11,342
In England:				
Cost of Medals - - - - - - - - -	- -	- -	- -	44
Total - - - £.	- -	- -	- -	11,386

No. 56.—Detailed Account of Army Charges, for the Year ended 31st March 1879—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 17.				
RETIRED OFFICERS:	£.	£.	£.	£.
Retired Officers	7,755	5,643	453	13,851
TOTAL, INDIA £.	7,755	5,643	453	13,851
IN ENGLAND:				
Retired Pay of Officers of the Indian Service, including Colonels' Allowances	- -	- -	- -	1,107,650
TOTAL £.	- -	- -	- -	1,121,501
GRANT 18.				
MILITARY PENSIONS:				
Pensions to Europeans	18,794	22,164	8,020	48,978
Pensions to Natives	234,488	242,592	93,963	571,043
TOTAL, INDIA £.	253,282	264,756	101,983	620,021
IN ENGLAND:				
Payments to Her Majesty's Exchequer on account of Retired Pay, Pensions, &c. of Her Majesty's British Forces serving or having served in India	- -	- -	- -	650,000
TOTAL £.	- -	- -	- -	1,270,021
GRANT 19.				
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES:				
Widows' Pensions	5,744	8,577	3,527	17,848
Compassionate Allowances	752	75	- -	827
Indian Service Family Pension Fund	254	18	2	274
TOTAL, INDIA £.	6,750	8,670	3,529	18,949
IN ENGLAND:				
Indian Service Family Pension Fund	- -	- -	- -	1,416
TOTAL £.	- -	- -	- -	20,365
GRANT 20.				
SUPERANNUATION PENSIONS AND GRATUITIES:				
Superannuation Pensions	10,452	5,353	7,188	22,993
Gratuities	20	98	811	929
Compassionate Allowances	689	- -	1,023	1,712
TOTAL, INDIA £.	11,161	5,451	9,022	25,634
IN ENGLAND:				
Lord Clive's Fund: Pensions, &c.	- -	- -	- -	77,934
Capitalized value of Annuities granted to Officers of the Indian Army on retirement, representing the estimated Value of their prospective claims to the Colonel's Allowance	- -	- -	- -	98,224
Gratuity equal to value of his commission granted to an Officer of a British (formerly Indian) Regiment on his retirement from the Service	- -	- -	- -	850
TOTAL £.	- -	- -	- -	202,642

No. 56.—Detailed Account of Army Charges, for the Year ended 31st March 1879—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
CHARGES ON ACCOUNT OF MILITARY OPERATIONS IN AFGHANISTAN.	£.	£.	£.	£.
Expenditure incurred under the following Heads of Service:				
Army and Garrison Staff	16,499	57	2,615	19,171
Administrative Staff	949	-	121	1,070
Regimental Pay and Allowances	63,662	2,606	7,755	74,023
Commissariat Establishment	239,803	24,888	110,009	374,700
Remount and Cattle Establishments, &c.	-	-	1,925	1,925
Clothing Establishment, &c.	50,703	130	107	50,940
Barrack Establishment, &c.	5,319	64	100	5,483
Martial Law	289	-	-	289
Medical Establishments, &c.	7,494	1,404	4,179	13,077
Ordnance Establishments, &c.	8,326	3	22,335	30,664
Ecclesiastical	620	-	-	620
Sea Transport Charges	70	108	3,053	3,231
Miscellaneous	18,196	4,553	2,328	25,077
TOTAL IN INDIA £.	411,930	33,813	154,527	600,270
IN ENGLAND:				
Passage to India of Officers specially ordered to return to duty in consequence of the Expedition	-	-	-	2,956
Stores	-	-	73,154	73,154
TOTAL £.	-	-	-	676,380
TOTAL EXPENDITURE, MILITARY DEPARTMENT—				
In India	7,354,633	3,071,164	2,683,756	13,109,553
In England	-	-	-	3,982,935
£.				17,092,488

No. 57.—STATEMENT showing the ESTABLISHED STRENGTH of the EUROPEAN and NATIVE ARMY of *India* (exclusive of NATIVE ARTIFICERS and FOLLOWERS), for the Year 1878-79.

	Bengal.			Madras.			Bombay.			Total.		
	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.
EUROPEAN ARMY.	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*
Royal Artillery	337	6,542	6,879	144	2,667	2,811	129	2,420	2,549	610	11,629	12,239
Cavalry	168	2,730	2,898	56	910	966	28	455	483	252	4,095	4,347
Royal Engineers	232	- -	232	57	- -	57	68	- -	68	357*	- -	357
Infantry	1,056	28,364	29,420	297	7,974	8,271	297	7,974	8,271	1,650	44,312	45,962
Invalid and Veteran Establishment	15	15	30	19	105	124	11	- -	11	45	120	165
Staff Corps	589	- -	589	373	- -	373	259	- -	259	1,221*	- -	1,221
General List, Cavalry	42	- -	42	32	- -	32	13	- -	13	87*	- -	87
General List, Infantry	121	- -	121	59	- -	59	26	- -	26	206*	- -	206
Unattached Officers	8	- -	8	2	- -	2	2	- -	2	12*	- -	12
General Officers unemployed	64	- -	64	38	- -	38	28	- -	28	130	- -	130
TOTAL, EUROPEAN ARMY	2,632	37,651	40,283	1,077	11,656	12,733	861	10,849	11,710	4,570	60,156	64,726
NATIVE ARMY.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.
Artillery	13	735	748	-	- -	- -	5	148	153	18	883	901
Body Guard	2	120	122	5	3	8	1	71	72	8	194	202
Cavalry	211	12,805	13,016	35	1,708	1,743	57	3,530	3,587	303	18,043	18,346
Sappers and Miners	81	1,160	1,241	94	1,367	1,461	45	492	537	220	3,019	3,239
Infantry	508	48,298	48,806	320	30,761	31,081	240	22,056	22,296	1,068	101,115	102,183
TOTAL, NATIVE ARMY	815	63,118	63,933	454	33,839	34,293	348	26,297	26,645	1,617	123,254	124,871
TOTAL, EUROPEAN AND NATIVE ARMY	3,447	100,769	104,216	1,531	45,495	47,026	1,209	37,146	38,355	6,187	183,410	189,597

* Exclusive of officers employed with regiments of Native Cavalry and Infantry and Corps of Sappers and Miners who are included in the strength of those arms.

No. 58.—ABSTRACT ACCOUNT of GAIN by EXCHANGE on TRANSACTIONS with LONDON for the Year ended 31st March 1879.

GAIN BY EXCHANGE ON TRANSACTIONS WITH GUARANTEED RAILWAY AND OTHER COMPANIES.	India.	—
On Net Traffic Receipts of the following Guaranteed Companies:	£.	£.
Bombay, Baroda, and Central India Railway	26,265	
Eastern Bengal Railway	13,900	
East Indian Railway, Main Line	143,215	
Ditto - Jubbulpore Line	16,587	
Great Indian Peninsula Railway	94,580	
Madras Railway	13,544	
Sindh, Punjab, and Delhi Railway	28,734	
South Indian Railway	3,237	
Madras Irrigation and Canal	1,110	
	341,172	
On Capital Account:		
Bombay, Baroda, and Central India Railway	17,764	
Eastern Bengal Railway	*—801*	
East Indian Railway, Main Line	20,816	
Ditto - Jubbulpore Line	*—2,741*	
Great Indian Peninsula Railway	27,531	
Madras Railway	11,480	
Sindh, Punjab, and Delhi Railway	443	
South Indian Railway	*—1,708*	
Madras Irrigation and Canal	*—397*	
	72,387	
ON OTHER TRANSACTIONS WITH LONDON:	413,559	
Government of India	14,335	
		427,894
Central Provinces		68
British Burmah		825
Assam		1
Bengal		4,022
North Western Provinces and Oudh		2,523
Punjab		3,929
Madras		10,438
Bombay		24,785
TOTAL GAIN by EXCHANGE on TRANSACTIONS with LONDON - - - £.		474,485

No. 59.—ABSTRACT ACCOUNT of Loss by EXCHANGE on TRANSACTIONS with LONDON for the Year ended 31st March 1879.

On Bills of the Secretary of State for India, discharged at— (*See* Account No. 77, p. 187.)	£.	. £.	Madras. £.	Bombay. £.	— £.
Calcutta	2,326,697	2,326,697	—	—	—
Madras	21,220	- -	21,220	—	—
Bombay	615,879	- -	- -	615,879	—
	2,963,796				
On Remittances to the Secretary of State by Bills on London		353,630	—	—	—
On other Transactions with London:					
Government of India, General		1,045	—	—	—
		2,681,372	- -	- -	2,681,372
British Burmah		- -	- -	- -	6
Bengal		- -	- -	- -	27
North Western Provinces		- -	- -	- -	21
Punjab		- -	- -	- -	42
Madras		- -	647	—	—
			21,867	- -	21,867
Bombay		- -	- -	39,930	—
			£.	655,809	655,809
TOTAL Loss by EXCHANGE on TRANSACTIONS with LONDON - - - £.					3,359,144

No. 60.—ACCOUNT showing the ADDITIONS to PERMANENT DEBT and PERMANENT DEBT DISCHARGED during the Year ended 31st March 1879, and the Amount of the PERMANENT DEBT at the Commencement and Close of the Year.

	Amount, 1st April 1878.	Additions to Debt.	Transferred from other Loans.	TOTAL.	Debt Discharged.	Transferred to other Loans.	Amount, 31st March 1879.
IN INDIA.							
LOANS BEARING INTEREST.							
5½ per Cent. Loan of 1859–60	£. 9,845,170	£. 100	£. 300	£. 9,845,570	£. 16,900	£. 8,207,553	£. 1,621,117
4½ „ Transfer Loan of 1870	1,835,790	- -	- -	1,835,790	- -	- -	1,835,790
4½ „ „ 1871	221,900	- -	- -	221,900	- -	- -	221,900
4½ „ „ 1872	12,392,130	- -	- -	12,392,130	- -	12,392,130	—
4½ „ Loan of 1878	- -	2,500,000	- -	2,500,000	- -	153,250	2,346,750
Transfer Loan of 1879, 4½ per Cent. portion	- -	1,408,360	8,337,083	9,745,443	- -	1,000	9,744,443
„ „ 7 *s.* sterling per Cent. portion	- -	- -	24,420	24,420	- -	- -	24,420
4 per Cent. Loan of 1824–25	31,797	- -	- -	31,797	- -	- -	31,797
4 „ „ 1828–29	8,724	- -	- -	8,724	- -	- -	8,724
4 „ „ 1832–33	1,216,608	- -	- -	1,216,608	215	35,703	1,180,690
4 „ „ 1835–36	2,988,130	- -	- -	2,988,130	- -	76,140	2,911,990
4 „ „ 1842–43	17,712,136	100	67,880	17,780,116	- -	145,040	17,635,076
4 „ „ 1854–55	6,370,570	- -	150	6,370,720	- -	113,810	6,256,910
4 „ Transfer Loan, 1st May 1865	17,679,360	14	367,603	18,046,977	- -	15,250	18,031,727
4 „ „ 22nd April 1854	1,230,666	- -	- -	1,230,666	- -	- -	1,230,666
Reduced 4 per Cent. Loan of 1879	- -	- -	12,392,130	12,392,130	- -	- -	12,392,130
3½ per Cent. Loan of 1853–54	65,200	- -	- -	65,200	- -	- -	65,200
4½ „ „ for Indore State Railway	1,000,000	- -	- -	1,000,000	- -	- -	1,000,000
5 „ Debenture Loan of 1867–68	600,300	- -	- -	600,300	- -	- -	600,300
4 „ Promissory Notes for Mysore Family	207,969	- -	- -	207,969	53	49,690	158,226
4 „ Loan from Maharaja Sindiah for State Railway	1,500,000	- -	- -	1,500,000	- -	- -	1,500,000
TOTAL DEBT in INDIA bearing Interest £.	74,906,450	3,908,574	21,189,566	100,004,590	17,168	21,189,566	78,797,856
LOANS NOT BEARING INTEREST.							
5 per Cent. Loan of 1825–26	6,240	- -	- -	6,240	- -	- -	6,240
5 „ „ 1841–42	1,590	- -	- -	1,590	- -	- -	1,590
5 „ „ 1854–55, for Public Works	6,400	- -	- -	6,400	450	- -	5,950
5 „ „ 1856–57	19,760	- -	- -	19,760	5,050	- -	14,710
5 per Cent. Debenture Loan of 1867–68	4,800	- -	- -	4,800	1,500	- -	3,300
Treasury Bills at 2½ pies per Cent. per Diem	9,280	- -	- -	9,280	- -	- -	9,280
TOTAL DEBT in INDIA not bearing Interest £.	48,070	- -	- -	48,070	7,000	- -	41,070
TOTAL DEBT in INDIA £.	74,954,520	3,908,574	21,189,566	100,052,660	24,168	21,189,566	78,838,926
IN ENGLAND.							
BEARING INTEREST.							
East India Bonds	5,496,700	- -	- -	5,496,700	- -	- -	5,496,700
India 4 per Cent. Debentures	10,100,000	371,000	- -	10,471,000	2,874,500	- -	7,596,500
„ 5 per Cent. Stock	17,200,000	- -	- -	17,200,000	- -	- -	17,200,000
„ 4 per Cent. Stock	26,859,416	1,855,584	- -	28,715,000	- -	- -	28,715,000
TOTAL DEBT in ENGLAND bearing Interest £.	59,656,116	2,226,584	- -	61,882,700	2,874,500	- -	59,008,200
NOT BEARING INTEREST.							
East India Bonds	20,917	- -	- -	20,917	- -	- -	20,917
TOTAL DEBT in ENGLAND not bearing Interest £.	20,917	- -	- -	20,917	- -	- -	20,917
TOTAL DEBT in ENGLAND £.	59,677,033	2,226,584	- -	61,903,617	2,874,500	- -	59,029,117
TOTAL DEBT £.	134,631,553	6,135,158	21,189,566	161,956,277	2,898,668	21,189,566	137,868,043*

	1st April 1878.		31st March 1879.	
Debt bearing Interest:				
In India	£. 74,906,450	£. 134,562,566	£. 78,797,856	£. 137,806,056
In England	59,656,116		59,008,200	
Debt not bearing Interest:				
In India	48,070	68,987	41,070	61,987
In England	20,917		20,917	
		£. 134,631,553		£. 137,868,043

* Of this, 33,475,921 *l.* is for Productive Public Works; viz., for Irrigation, 11,252,356 *l.*; State Railways, 21,964,209 *l.*; and Miscellaneous Public Improvements, 259,356 *l.*

No. 61.—ACCOUNT showing the ADDITIONS to TEMPORARY DEBT, and TEMPORARY DEBT Discharged, and the BALANCES, for the Year ended 31st March 1879.

	Amount, 1st April 1878.	Additions to Temporary Debt.	TOTAL.	Temporary Debt Discharged.	Amount, 31st March 1879.
IN INDIA:	£.	£.	£.	£.	£.
Temporary Loan (India, General)	1,222	400,000	401,222	401,222	—
Temporary Loan (Punjab)	36,000	35,600	71,600	71,600	—
TOTAL TEMPORARY DEBT IN INDIA £.	37,222	435,600	472,822	472,822	—
IN ENGLAND:					
Temporary Loans on Security of East India Bonds	- -	1,500,000	1,500,000	500,000	1,000,000
TOTAL TEMPORARY DEBT £.	37,222	1,935,600	1,972,822	972,822	1,000,000

No. 62.—ACCOUNT showing ISSUES and PAYMENTS of TREASURY NOTES, and the BALANCES, for the Year ended 31st March 1879.

	Amount, 1st April 1878.	Issues in 1878-79.	TOTAL.	Payments in 1878-79.	Amount, 31st March 1879.
INDIA:	£.	£.	£.	£.	£.
Treasury Notes at 3½ per Cent., on account of Soldiers' Savings Bank Deposits	150	- -	150	- -	150
Treasury Notes at 4 per Cent., on account of Soldiers' Savings Bank Deposits	100	- -	100	- -	100
Treasury Notes at 4 per Cent., on account of Service Funds	825,379	142,136	967,515	105,036	862,479
Treasury Notes on account of the Bhonsla Family Temples	33,670	- -	33,670	- -	33,670
TOTAL £.	859,299	142,136	1,001,435	105,036	896,399
MADRAS:					
Non-transferable Treasury Notes at 4 per Cent.	42,212	20,500	62,712	34,850	27,862
Treasury Notes on account of Service Funds at 4 per Cent.	937,640	100,000	1,037,640	- -	1,037,640
Treasury Notes on account of Soldiers' Savings Bank Deposits, at 4 per Cent.	100	- -	100	- -	100
TOTAL £.	979,952	120,500	1,100,452	34,850	1,065,602
BOMBAY:					
Treasury Notes at 5 per Cent. of the Bombay Island Police Fund	8,750	- -	8,750	- -	8,750
GRAND TOTAL £.	1,848,001	262,636	2,110,637	139,886	1,970,751

No. 63.—ACCOUNT of Sums received from Service Funds bearing Interest, and Repayments, and the Balances due to such Funds, for the Year ended 31st March 1879.

	Balance, 1st April 1878.	Receipts in 1878-79.	Total.	Repayments in 1878-79.	Balance, 31st March 1879.
India:	£.	£.	£.	£.	£.
Civil Fund	93,880	210,365	304,245	205,709	98,536
Civil Fund under Rules of 1st January 1850	534,111	49,103	583,214	16,043	567,171
Uncovenanted Service Family Pension Fund	580,055	89,733	669,788	51,024	618,764
Uncovenanted Service Provident Branch, Insurance Fund	14	- -	14	- -	14
Uncovenanted Service Deferred Annuity	1,140	347	1,487	1,214	273
Miscellaneous Service Funds	179	7	186	4	182
Total £.	1,209,379	349,555	1,558,934	273,994	1,284,940
Madras:					
Civil Fund	61,074	178,720	239,794	196,315	43,479
Apothecaries' Fund	3,020	6,276	9,296	3,714	5,582
Total £.	64,094	184,996	249,090	200,029	49,061
Bombay:					
Civil Fund	658,357	73,849	732,206	43,229	688,977
Uncovenanted Service Family Pension Fund	40,422	5,206	45,628	290	45,338
Bombay City Police Superannuation Fund	26,232	2,795	29,027	2,484	26,543
Total £.	725,011	81,850	806,861	46,003	760,858
Total in India £.	1,998,484	616,401	2,614,885	520,026	2,094,859
England:					
India Office Provident Fund*	2,931	7,031	9,962	135	9,827
GRAND TOTAL £.	2,001,415	623,432	2,624,847	520,161	2,104,686

* The Receipts and Payments on pages 2 and 3 in respect of Service Funds bearing Interest, include those of the India Office Provident Fund for the years 1877-78 and 1878-79.

No. 64.—ACCOUNT showing Receipts, Payments, and Balances of Savings Banks, for the Year ended 31st March 1879.

	Balance, 1st April 1878.	Receipts in 1878-79.	Total.	Repayments in 1878-79.	Balance, 31st March 1879.
Government Savings Banks at the Presidency Towns:	£.	£.	£.	£.	£.
Calcutta	255,709	106,901	362,610	116,029	246,581
Madras	243,785	89,058	332,843	103,900	228,943
Bombay	913,257	166,762	1,080,019	194,053	885,966
Total £.	1,412,751	362,721	1,775,472	413,982	1,361,490
District Savings Banks:					
Government of India	11,540	10,158	21,698	3,719	17,979
Central Provinces	25,457	10,327	35,784	7,625	28,159
British Burmah	12,180	9,962	22,142	6,900	15,242
Assam	13,187	6,688	19,875	5,816	14,059
Bengal	112,189	48,668	160,857	31,852	129,005
North Western Provinces and Oudh	67,905	30,444	98,349	24,059	74,290
Punjab	34,609	20,559	55,168	12,757	42,411
Total £.	277,067	136,806	413,873	92,728	321,145
Regimental Savings Banks:					
Bengal Army	152,148	112,094	264,242	107,996	156,246
Madras Army	37,851	29,426	67,277	29,435	37,842
Bombay Army	45,518	36,899	82,417	46,739	35,678
Total £.	235,517	178,419	413,936	184,170	229,766
GRAND TOTAL £.	1,925,335	677,946	2,603,281	690,880	1,912,401

No. 65.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of EXCLUDED LOCAL FUNDS, for the Year ended 31st March 1879.

	Balance, 1st April 1878.	Receipts in 1878-79.	TOTAL.	Payments in 1878-79.	Balance, 31st March 1879.
	£.	£.	£.	£.	£.
India, General	14,101	56,708	70,809	56,841	13,968
Central Provinces	5,012	8,866	13,878	9,119	4,759
British Burmah	48,372	110,572	158,944	102,544	56,400
Assam	800	823	1,623	954	669
Bengal	15,784	40,493	56,277	39,519	16,758
North Western Provinces and Oudh	26,434	100,991	127,425	98,913	28,512
Punjab	3,290	24,592	27,882	23,244	4,638
Madras	47,196	43,384	90,580	36,777	53,803
Bombay	43,818	66,915	110,733	65,526	45,207
TOTAL £.	204,807*	453,344	658,151	433,437	224,714

* This balance differs from the closing balance of Local Funds, shown in last year's statement, owing to transfer of 428,454 *l.* to Provincial Services and 861,642 *l.* to Incorporated Local Funds.

No. 66.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPOSITS, for the Year ended 31st March 1879.

	Balance, 1st April 1878.	Receipts in 1878-79.	TOTAL.	Payments in 1878-79.	Balance, 31st March 1879.
INDIA, GENERAL:	£.	£.	£.	£.	£.
General Deposits	44,699	180,220	224,919	186,448	38,471
Civil Courts Deposits	1,465	8,684	11,816	9,207	956
Criminal Courts Deposits		1,667		1,653	
Judicial Deposits, Port Blair	214	9	223	117	106
Revenue Deposits	271	3,587	3,858	2,334	1,524
Military Miscellaneous Deposits	63,343	243,908	307,251	193,826	113,425
Public Works Department Deposits	26,313	104,223	130,536	89,286	41,250
Deposits, Public Works Department, Irrigation	255	562	817	556	261
Ditto ditto Railways	18,678	326,351	345,029	286,761	58,268
Postal Deposits	2,478	- -	2,478	146	2,332
Personal Deposits	*—5,478*	36,393	30,915	31,521	*—606*
Deposits of the Oudh and Rohilkund Railway	4,330	2,190	6,520	1,144	5,376
General Family Pension Fund Deposits	36,267	8,740	45,007	114	44,893
Military Orphan Fund Deposits, not bearing Interest	292,432	- -	292,432	21,044	271,388
Hindu Family Annuity Fund	5,499	1,702	7,201	271	6,930
Deceased Men's and Deserters' Deposits	*—196*	126	*—70*	815	*—885*
Deposits for Loan	- -	55,896	55,896	54,763	1,133
Balances of the Local Governments	6,779†	- -	6,779	973	5,806‡
TOTAL £.	497,349	974,258	1,471,607	880,979	590,628
CENTRAL PROVINCES:					
Civil Courts Deposits	13,512	61,848	75,360	60,496	14,864
General Deposits	8,262	3,228	11,490	- -	11,490
Revenue Deposits	12,670	49,330	62,000	50,570	11,430
Public Works Department Deposits	312	5,416	5,728	1,410	4,318
Deposits, Public Works Department, Railways	*—2,090*	7,171	5,081	2,943	2,138
Personal Deposits	9,823	79,611	89,434	68,473	20,961
Balances of the Local Governments	112,420†	13,563	125,983	- -	125,983‡
TOTAL £.	154,909	220,167	375,076	183,892	191,184

† These balances differ from the closing balances shown in last year's statement owing to the inclusion of Local Fund Balances transferred (*vide* Accounts Nos. 51 and 52).

‡ Exclusive of Debt Transactions shown in Account No. 52.

No. 66.—Account showing Receipts, Payments, and Balances of Deposits, for the Year ended 31st March 1879—*contd.*

	Balance, 1st April 1878.	Receipts in 1878-79.	Total.	Payments in 1878-79.	Balance, 31st March 1879.
British Burmah:	£.	£.	£.	£.	£.
Revenue Deposits	30,880*	83,451	114,331	76,897	37,434
Civil Courts Deposits	1,147	11,716	12,923	11,910	1,013
Criminal Courts Deposits		60		-	
Public Works Department Deposits	2,037	14,157	16,194	7,469	8,725
Deposits, Public Works Department, Irrigation	1,009	993	2,002	1,004	998
Ditto ditto Railways	1,443	1,918	3,361	2,520	841
Personal Deposits	14,912	18,504	33,416	28,641	4,775
Balances of the Local Governments	102,960‡	87,050	190,010	-	190,010
Deposits for Loan	-	60	60	60	—
Total £.	154,388	217,909	372,297	128,501	243,796
Assam:					
Revenue Deposits	17,183*	27,903	45,086	24,604	20,482
Civil Courts Deposits	6,102	11,164	17,279	10,892	6,387
Criminal Courts Deposits		13		-	
Public Works Department Deposits	251	1,984	2,235	491	1,744
Personal Deposits	3,336	8,553	11,889	9,259	2,630
Balances of the Local Governments	33,595‡	3,168	36,763	-	36,763
Deposits for Loan	-	8	8	8	—
Total £.	60,467	52,793	113,260	45,254	68,006
Bengal:					
General Deposits	77,225	225,230	302,455	231,805	70,650
Revenue Deposits	190,565	354,629	545,194	376,088	169,106
Civil Courts Deposits	366,565	980,548	1,371,230	965,711	379,932
Criminal Courts Deposits		24,117		25,587	
Public Works Department Deposits	45,689	68,148	113,837	61,734	52,103
Deposits, Public Works Department, Railways	3,013	74,031	77,044	57,879	19,165
Ditto ditto Irrigation	6,732	34,367	41,099	10,620	30,479
Postal Deposits	62	31	93	25	68
Personal Deposits	132,517	580,082	712,599	575,404	137,195
Balances of the Local Governments	514,937‡	162,848	677,785	-	677,785
Deposits for Loans	-	3,281	3,281	3,136	145
Total £.	1,337,305	2,507,312	3,844,617	2,307,989	1,536,628
North Western Provinces and Oudh:					
Trusts and Endowments	20,000	-	20,000	-	20,000
General Deposits	—19,752	-	—19,752	-	—19,752
Revenue Deposits	131,773	281,555	413,328	276,824	136,504
Civil Courts Deposits	101,078	344,144	481,633	314,220	127,142
Criminal Courts Deposits		36,411		40,271	
Public Works Department Deposits	4,132	173,559	177,691	151,813	25,878
Deposits, Public Works Department, Irrigation	1,395	9,493	10,888	4,974	5,914
Personal Deposits	64,956	804,441	869,397	760,105	109,292
Balances of the Local Governments	441,272‡	161,285	602,557	-	602,557†
Deposits for Loans	-	14,849	14,849	14,837	12
Deposits to Public Works Department, Railway Capital	-	5,003	5,003	-	5,003
Total £.	744,854	1,830,740	2,575,594	1,563,044	1,012,550
Punjab:					
Revenue Deposits	30,565	172,984	203,549	159,536	44,013
Public Works Department Deposits	1,834	23,964	25,798	9,199	16,599
Public Works Railways, Deposits	1,380	137,042	138,422	78,753	59,669
Deposits, Public Works Department, Irrigation	57,322	105,772	163,094	117,539	45,555
Postal Deposits	39	-	39	-	39
Personal Deposits	95,246*	854,454	949,700	809,979	139,721
Trusts and Endowments	1,264	-	1,264	-	1,264
Balances of the Local Governments	80,792‡	54,236	135,028	-	135,028
Total £.	268,442	1,348,452	1,616,894	1,175,006	441,888

* Includes balance of General Deposits shown in last year's Statement.
† Exclusive of Debt Transactions shown in Account No. 52.
‡ These balances differ from the closing balances shown in last year's Statement owing to the inclusion of Local Fund Balances transferred (*vide* Accounts Nos. 51 and 52).

No. 66.—Account showing Receipts, Payments, and Balances of Deposits, for the Year ended 31st March 1879—*contd.*

	Balance, 1st April 1878.	Receipts in 1878-79.	Total.	Payments in 1878-79.	Balance, 31st March 1879.
Madras:	£.	£.	£.	£.	£.
General Deposits	83,648	204	83,852	701	83,151
Revenue Deposits	126,175	197,932	324,107	245,837	78,270
Civil Courts Deposits	88,830	250,779	345,444	247,299	91,508
Criminal Courts Deposits		5,835		6,637	
Military Miscellaneous Deposits	89,191	46,641	135,832	47,051	88,781
Public Works Department Deposits	3,845	70,534	74,379	57,151	17,228
Military Fund Deposits, not bearing Interest	194,702	- -	194,702	130,968	63,734
Medical Retiring Fund Deposits, not bearing Interest	149,043	- -	149,043	72,219	76,824
Deposits, Public Works Department, Irrigation	458	- -	458	- -	458
Deposits for Loan	- -	727	727	720	7
Personal Deposits	48,154	1,159,152	1,207,306	1,128,932	78,374
Deceased Men's and Deserters' Deposits	47	34	81	3	78
Balances of the Local Governments	232,657*	167,061	399,718	- -	399,718†
Judicial Deposits for High Courts	3,454	16,424	19,878	14,561	5,317
Postal Deposits	- -	149	149	147	2
Total £.	1,020,204	1,915,472	2,935,676	1,952,226	983,450
Bombay:					
General Deposits	92,954	256,027	348,981	223,145	125,836
Revenue Deposits	32,857	193,087	225,944	192,183	33,761
Civil Courts Deposits	45,903	128,228	184,045	121,449	52,253
Criminal Courts Deposits		9,914		10,343	
Mail Robbery Fine Fund	139	- -	139	- -	139
Military Miscellaneous Deposits	40,847	215,254	256,101	214,696	41,405
Public Works Department Deposits	34,572	71,596	106,168	72,279	33,889
Military Fund Deposits, not bearing Interest	125,554	- -	125,554	65,700	59,854
Medical Retiring Fund Deposits, not bearing Interest	60,009	- -	60,009	60,009	—
Deposits, Public Works Department, Irrigation	1,998	30,122	32,120	11,096	21,024
Endowments for Charitable Institutions	94,462	- -	94,462	- -	94,462
Overland Money Orders payable	1,138	64,477	65,615	65,315	300
Australian Money Orders payable	—87	113	26	34	—8
Italian Money Orders payable	- -	480	480	473	7
Excess Receipts for Overland Money Orders	11	6	17	8	9
Short Receipts for Overland Money Orders	- -	14	14	14	—
Danish Money Orders payable	- -	125	125	125	—
Netherlands Money Orders payable	- -	2	2	2	—
Munich Money Orders payable	16	553	569	573	—4
Swiss Money Orders payable	- -	22	22	22	—
Postal Deposits	—1	8	7	7	—
Deposits for Loan	505	10,524	11,029	10,879	150
Personal Deposits	62,600	402,212	464,812	392,811	72,001
Deceased Men's and Deserters' Deposits	992	149	1,141	7	1,134
Balances of the Local Governments	164,248*	67,167	231,415	- -	231,415†
Deposits, Public Works Department, Railways	5	2,158	2,163	9,668	—7,505
Trusts and Endowments	- -	218	218	- -	218
Penalties on Native States for Robbery of Mails	- -	23	23	- -	23
Total £.	758,722	1,452,479	2,211,201	1,450,838	760,363
GRAND TOTAL £.	4,996,640	10,519,582	15,516,222	9,687,729	5,828,493

* These balances differ from the closing balances shown in last year's statement owing to the inclusion of Local Fund Balances transferred (*vide* Accounts Nos. 51 and 52).

† Exclusive of Debt transactions shown in Account No. 52.

No. 67.—ACCOUNT of RECEIPTS, PAYMENTS, and BALANCES of POLITICAL TRUST, PRIZE, and RAILWAY FUNDS, for the Year ended 31st March 1879.

	Balance, 1st April 1878.	Receipts in 1878-79.	TOTAL.	Payments in 1878-79.	Balance, 31st March 1879.
	£.	£.	£.	£.	£.
Guaranteed Contractors' Security Fund, Madras Railway	-	16,027	16,027	1,248	14,779
Bahoo Begum's Stipend Fund	212,308	8,920	221,228	21,140	200,088
Nizamut Stipend Fund	433,928	224,540	658,468	169,969	488,499
Prize Money (Military Prize Funds)	200,749	5	200,754	1,409	199,345
Fire Insurance Fund, Oudh and Rohilkund Railway	30	-	30	30	—
Fire Insurance Fund, Great Indian Peninsula Railway	8,498	1,869	10,367	3,104	7,263
Fire Insurance Fund, Sind, Punjab, and Delhi Railway	41,695	1,545	43,240	32,331	10,909
Fine and Guarantee Fund, Sind, Punjab, and Delhi Railway	21,923	6,871	28,794	1,236	27,558
Fine and Guarantee Fund, Oudh and Rohilkund Railway	1,045	576	1,621	176	1,445
Permanent Way Renewal Fund, Great Indian Peninsula Railway	1,575	272	1,847	1,847	—
Extraordinary Casualty Fund, Great Indian Peninsula Railway	143,406	5,411	148,817	11,854	136,963
Contractors' Security Fund, Madras Railway	1,670	148	1,818	1,818	—
Employés' Guarantee Fund, Madras Railway	13,123	1,156	14,279	14,279	—
Northbrook Medal Fund	-	40	40	15	25
TOTAL £.	1,079,950	267,380	1,347,330	260,456	1,086,874

No. 68.—STATEMENT showing the Distribution of the CASH BALANCES.

1st April 1878 (Opening Balance).	No. of Treasuries.				31st March 1879 (Closing Balance).
£.		INDIA:	£.	£.	£.
1,560,153	1	Reserve Treasury			672,784
877,487	1	In the Bank of Bengal, Calcutta:	£.		
		For India, General	703,436		
		For Bengal	172,800		
				876,236	
754,714	1	In the Bank of Madras		343,832	
1,525,907	1	In the Bank of Bombay		514,985	
					1,735,053
		Agencies of Bank:			
1,263,330	16	Bengal		1,498,105	
434,399	10	Madras		395,403	
394,604	5	Bombay		250,020	
					2,143,528
		District Treasuries:			
572,945	19	India, General		809,469	
322,899	11	Assam		353,358	
1,843,276	43	Bengal		1,875,206	
1,286,028	40	North Western Provinces and Oudh		1,044,886	
829,271	32	Punjab		905,198	
218,011	18	Central Provinces		294,872	
164,804	11	British Burmah		213,193	
1,248,567	23	Madras		1,471,923	
675,039	20	Bombay		1,272,683	
					8,240,788
		Miscellaneous Treasuries, Civil Department, viz., Surveys, Customs, Salt, Opium, Judicial, Police, Forest, Marine, Money Order Office, &c.:			
53,358	–	Bengal			
692	–	Madras			
4,705	–	Bombay			
3,432	210	Post Office			
10,436	2	Telegraph Offices			
		Public Works Offices:			
37,441	68	India, General			
4,596	–	Assam			
29,823	85	Bengal			
43,456	43	North Western Provinces and Oudh			
46,609	44	Punjab			
3,939	12	Central Provinces			
23,464	9	British Burmah			
87,029	76	Madras			
28,899	61	Bombay			
12,259	–	Military Department, Bengal			
1,948	–	Military Department, Madras			
134,782	–	Military Department, Bombay			
			TOTAL TREASURIES IN INDIA	£.	12,792,153
14,498,302					
		ENGLAND:			
1,076,657	1	Home Treasury of the Government of India			1,117,925
15,574,959			GRAND TOTAL	£.	13,910,078

No. 69.—ACCOUNT of LOANS to MUNICIPALITIES, LOCAL FUNDS, and NATIVE CHIEFS, showing the Amounts Advanced and Repaid during the Year ended 31st March 1879, and the Amount of such LOANS at the Commencement and Close of the Year.

	Amount, 1st April 1878.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1879.	Number and Date of Government Sanction.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
LOANS TO NATIVE STATES.									
INDIA—GENERAL.	£.	£.	£.	£.	£.		£.		£.
Rajah of Rewa	5,000	- -	5,000	5,000	- -	No. 2637, dated 10th August 1870	100,000	5 per cent.	—
Rajah of Joudpoor	192,295	9,958	202,253	14,954	187,299	No. 2478 P., dated 9th September 1875	240,000	5 ,,	15,047
Rajah of Gwalior	300,000	200,000	500,000	17,073	482,927	No. 2764 P., dated 14th December 1877	500,000	5 ,,	12,927
Rajah of Bijawar	3,000	- -	3,000	514	2,486	No. 51 P., dated 8th January 1878	3,000	5 ,,	60
Ulwar State	- -	30,376	30,376	376	30,000	No. 188 F., dated 14th March 1878	30,000	5 ,,	—
Jhabooah State	- -	1,965	1,965	491	1,474	No. 2273, dated 16th April 1878	2,000	5 ,,	98
Banswara State	- -	2,500	2,500	- -	2,500	No. 165 F., dated 5th March 1878	2,500	5 ,,	—
TOTAL £.	500,295	244,799	745,094	38,408	706,686		- -	- -	28,132
CENTRAL PROVINCES.									
Rajah Janojee Bhonsla of Deor	25,273	- -	25,273	5,712	19,561	No. 4 C. P., dated 19th August 1872; No. 4112, dated 21st November 1872	55,000	4½ per cent.	1,096
Trimbuckjee Nana Ahir Rao	800	- -	800	200	600	No. 2726, dated 30th November 1871	2,000	5 ,,	36
Rajah of Pathera	1,644	- -	1,644	- -	1,644	No. 712, dated 29th January 1874; No. 3067, dated 21st May 1874	2,000	5 ,,	82
Rajah of Kalahandi	800	- -	800	200	600	No. 1156 G., dated 2nd May 1878, and Chief Commissioner's, No. 1774, dated 10th May 1878	1,000	4½ ,,	37
TOTAL £.	28,517	- -	28,517	6,112	22,405		- -	- -	1,251
NORTH WESTERN PROVINCES AND OUDH.									
Rajah of Majowlee (Gorakpur)	58,410	- -	58,410	3,982	54,428	No. 3344, dated 6th September 1870, and N. W. P. Govt., No. 1189A, dated 5th May 1874	Not exceeding 80,000	6 per cent.	3,619
Rajah of Rampur (Etah)	2,143	- -	2,143	556	1,587	No. 766, dated 13th September 1873	2,500	5 ,,	135
Dholepur State (Agra)	37,379	- -	37,379	- -	37,379	No. 2309 P., dated 26th September 1878, and Comptroller General's, No. 4137, dated 22nd September 1874	70,000	5 ,,	—
TOTAL £.	97,932	- -	97,932	4,538	93,394		- -	- -	3,754
PUNJAB.									
Rajah of Nadawn	- -	5,000	5,000	502	4,498	No. 696, dated 30th May 1878	5,000	6 per cent.	—
MADRAS.									
Mysore State	500,000	300,000	800,000	- -	800,000	No. 3664, dated 22nd October 1878	800,000	5 per cent.	32,989

Bombay.									
Loan to Sangli State - - - -	85,000	5,000	90,000	3,505	86,495	No. 2916, dated 27th June 1877 - - - -	90,000	5 per cent.	5,737
Loan to Akalkote State - - -	10,000	- -	10,000	1,220	8,780	{No. 1170, dated 3rd March 1877 - - - - / No. 821, dated 31st May 1878 - - - - -	20,000	5 „	281
Total - - - £.	95,000	5,000	100,000	4,725	95,275	- - - - - -	- -	- -	6,018
Total Loans to Native States - £.	1,221,744	554,799	1,776,543	54,285	1,722,258	- - - - - -	- -	- -	72,144
LOANS TO PRESIDENCY CORPORATIONS, INCLUDING PORT TRUSTS, &c.									
Bengal.									
Calcutta Municipality, Water Supply -	520,000	- -	520,000	- -	520,000	No. 1171, dated 28th February 1867 - - -	*520,000	†4 per cent.	20,912
Calcutta Municipality, for Extension of Water Supply - - - - - -	55,600	- -	55,600	- -	55,600	{Nos. 2795 and 1051, dated 12th September 1872 and 15th February 1873, and No. 2768, dated 15th September 1876 - - - - - - - -	55,600	†4½ „	2,515
Calcutta Municipality, New and Dhurmtollah Markets - - - - - -	119,922	- -	119,922	2,423	117,499	No. 1576, dated 10th March 1875 - - - -	126,578	4½ „	5,411
Calcutta Municipality, Drainage Works Extension - - - - - -	245,940	- -	245,940	- -	245,940	{No. 3377, dated 10th May 1872; No. 3191, dated 27th May 1872; and No. 2716, dated 17th August 1875 - - - - - - - - -	245,964	†4½ „	11,127
Calcutta Municipality, for Office Building	13,000	- -	13,000	- -	13,000	No. 574, dated 23rd January 1873 - - - -	13,000	†4½ „	588
Calcutta Port Fund - - - - -	176,500	- -	176,500	- -	176,500	No. 1871, dated 17th July 1871 - - - -	176,500	4½ „	7,943
Calcutta Port Trust - - - - -	70,085	- -	70,085	- -	538,942	Act V. of 1870 - - - - - - - - -	100,000	4½ „	2,565
Calcutta Port Trust, for Local Public Works, under Act XXIV. of 1871 -	416,048	61,600	477,648	8,791		{No. 374, dated 18th January 1873; Nos. 477 and 2356, dated 27th January 1873 and 14th April 1873; No. 983, dated 15th February 1873; No. 1336, dated 27th February 1873; Nos. 2023 and 2990, dated 31st March 1874 and 18th September 1874; No. 5942, dated 30th September 1874; No. 7359, dated 22nd December 1874; No. 6411, dated 4th November 1874; No. 806, dated 19th May 1875; No. 1371, dated 22nd June 1875; and No. 3564, dated 23rd October 1876; No. 563, dated 30th January 1878; No. 962, dated 31st May 1877; No. 3010, dated 23rd September 1878 - - -	445,040	4½ „	18,822
Calcutta Hooghly Bridge - - -	198,000	- -	198,000	7,334	190,666	Act IX. of 1871 B. C. - - - - - - -	220,000	4½ „	8,867
Total - - - £.	1,815,095	61,600	1,876,695	18,548	1,858,147	- - - - - -	- -	- -	78,750
Madras.									
Madras Municipality, Water Supply -	143,000	- -	143,000	- -	143,000	{No. 1219, dated 27th February 1869; No. 1362, dated 8th July 1869; and No. 2527, dated 23rd August 1873 - - - - - - - -	‡143,000	†4 per cent.	6,608

* Sinking Fund of 146,600 *l.*, Government Securities.

† And 2 per cent. additional for Sinking Fund for repayment of Loan.

‡ Sinking Fund of 21,890 *l.*, Government Securities.

No. 69.—Account of Loans to Municipalities, Local Funds, and Native Chiefs, showing the Amounts Advanced and Repaid during the Year ended 31st March 1879, and the Amount of such Loans at the Commencement and Close of the Year—*continued*.

	Amount, 1st April 1878.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1879.	Number and Date of Government Sanction.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
LOANS TO PRESIDENCY CORPORATIONS, INCLUDING PORT TRUSTS, &c.—*continued*.	£.	£.	£.	£.	£.		£.		£.
Brought forward - - -	1,058,095	61,600	2,019,695	18,548	2,001,147	- - - - - -	- -	- -	85,358
BOMBAY.									
Bombay Municipality, Water Supply -	338,632	- -	338,632	4,048	334,584	No. 1389, dated 27th July 1865 - - - -	- -	4 per cent.	13,473
Bombay Municipality, for existing Debts, repayable in 10 years - - -	25,345	- -	25,345	18,348	6,997	No. 1907, dated 31st March 1869 - - - -	150,000	5 „	852
Bombay Port Trust Fund - - -	2,536,315	215,100	2,751,415	14,963	2,736,452	- - - - - -	- -	- -	85,676
New Consolidated Loan of the Bombay Municipality, repayable in 30 years -	314,834	120,000	434,834	834	434,000	No. 3028, dated 20th December 1875, and Bill No. 3 of 1876 - - - - - - - - -	584,000	4½ per cent.	23,068
TOTAL - - - £.	3,215,126	335,100	3,550,226	38,193	3,512,033	- - - - - -	- -	- -	123,069
TOTAL LOANS TO PRESIDENCY CORPORATIONS, &c. - £.	5,173,221	396,700	5,569,921	56,741	5,513,180	- - - - - -	- -	- -	208,427
LOANS TO MOFUSSIL MUNICIPALITIES.									
CENTRAL PROVINCES.									
Nagpore Municipality, Water Supply -	29,154	- -	29,154	1,885	27,269	No. 1783, dated 9th July 1870, and No. 2325, dated 14th April 1873 - - - - - - - -	37,700	4½ per cent.	1,312
BRITISH BURMAH.									
Rangoon Municipality (Strand Bazar) -	21,908	- -	21,908	2,725	19,183	No. 2885, dated 15th December 1875 - - -	27,000	4½ per cent.	956
Rangoon Municipality (Rangoon Water Supply) - - - - - - -	10,000	- -	10,000	- -	10,000	No. 2801, dated 27th August 1877 - - - -	30,000	4½ „	408
Akyab Municipality - - - -	1,246	- -	1,246	620	626	Chief Commissioner, No. 51-53, dated 15th January 1875	1,246	—	—
TOTAL - - - £.	33,154	- -	33,154	3,345	29,809	- - - - - -	- -	- -	1,364
BENGAL.									
Dacca Municipality - - - -	1,706	- -	1,706	124	1,582	No. 3872, dated 25th October 1872 - - - -	2,500	4½ per cent.	75
Darjeeling Municipality - - -	600	834	1,434	- -	1,434	No. 221, dated 23rd January 1877 - - - -	4,000	4½ „	45
Burdwan Municipality - - - -	2,320	- -	2,320	195	2,125	No. 905, dated 14th February 1873 - - - -	4,000	6 „	55
Arrah Municipality - - - -	427	- -	427	61	366	No. 3665, dated 21st December 1874 - - -	610	4½ „	20
TOTAL - - - £.	5,053	834	5,887	380	5,507	- - - - - -	- -	- -	195

North Western Provinces and Oudh.									
Cawnpore Municipality (for Draining the City)	16,575	- -	16,575	2,354	14,221	No. 2959, dated 14th December 1869	21,300	4½ per cent.	710
Saharunpore Municipality (for Drainage Works)	2,574	113	2,687	551	2,136	No. 2194A, dated 9th October 1873	4,386	4½ „	177
Muttra Municipality (for a New Cotton Market)	300	300	600	600	- -	No. 1833A, dated 16th August 1873	1,200	4½ „	17
Agra Municipality (for a Grain Market)	3,530	- -	3,530	627	2,903	No. 2593, dated 29th April 1874	6,500	4½ „	373
Naini Tal Municipality	2,296	- -	2,296	- -	2,296	No. 102A, dated 16th March 1876	2,500	4½ „	107
Agra Municipality, Supplementary Loan	1,000	- -	1,000	- -	1,000	No. 165A, dated 4th May 1876	1,000	4½ „	—
Muttra Municipality, Second Loan	300	- -	300	300	- -	No. 94A, dated 10th February 1878	300	- Nil.	—
Jhansi (Mauranipore)	- -	100	100	- -	100	No. 584A, dated 12th August 1879	100	—	—
Total £.	26,575	513	27,088	4,432	22,656		- -	- -	1,384
Punjab.									
Simla Municipality	5,204	20,687	25,891	2,247	23,644	Nos. 3170 and 3300, dated 18th November 1870, and 8th May 1872; No. 7403, dated 30th December 1874, and No. 328, dated 22nd January 1879	77,500	4½ per cent.	353
Jhelum Municipality	417	- -	417	400	17	No. 826, dated 7th May 1875	1,000	4½ „	22
Peshawar Municipality	9,196	- -	9,196	4,595	4,601	No. 1026, dated 25th February 1876	10,000	4½ „	416
Lahore Municipality	2,031	48,302	50,333	- -	50,333	No. 70, dated 30th April 1877	110,000	4½ „	116
Total £.	16,848	68,989	85,837	7,242	78,595		- -	- -	907
Madras.									
Ootacamund Municipality	1,164	- -	1,164	39	1,125	No. 397, dated 28th April 1875; No. 1761, dated 3rd September 1875	1,242	4½ per cent.	56
Negapatam Municipality	1,876	- -	1,876	209	1,667	No. 5196, dated 26th August 1874	2,500	4½ „	84
Mangalore Municipality	732	- -	732	91	641	No. 1503, dated 5th March 1875	915	4½ „	32
Coonoor Municipality	469	- -	469	17	452	No. 397, dated 28th April 1875; No. 1792, dated 8th September 1875	725	4½ „	24
Coimbatore Municipality	320	- -	320	40	280	No. 397, dated 28th April 1875; No. 195, dated 28th January 1876	400	4½ „	15
Ditto - ditto - 2nd Loan	- -	200	200	- -	200	No. 1800, dated 8th October 1878	200	5 „	—
Total £.	4,561	200	4,761	396	4,365		- -	- -	211
Bombay.									
Carwar Municipality	400	- -	400	400	- -	No. 1502, dated 16th April 1873	1,500	4½ per cent.	10
Bhewndy Municipality	700	- -	700	200	500	Nos. 3061 and 3997, dated 20th August and 10th November 1873	1,500	4½ „	29
Dharwar Municipality	1,600	2,035	3,635	227	3,408	No. 3109, dated 3rd October 1876; No. 4251, dated 16th October 1876; and No. 3031, dated 30th September 1876	3,600	4½ „	82
Hyderabad Municipality (for Water Supply)	25,000	5,000	30,000	- -	30,000	No. 3539, dated 9th December 1876; No. 4788, dated 21st November 1876	30,000	4½ „	2,650
Indapore Municipality	461	- -	461	30	431	No. 3075, dated 14th October 1874	500	5 „	18
Yeola Municipality	750	- -	750	50	700	No. 1752, dated 10th June 1874	900	4½ „	33
Surat Municipality	11,752	2,668	14,420	552	13,868	Nos. 6564 and 103, dated 11th November 1874, and 28th August 1876, respectively, and Nos. 3420 and 3714, dated 14th November 1874, and 8th September 1876, and No. 1099, dated 29th March 1878	16,000	4½ „	712
Randier Municipality	1,727	- -	1,727	76	1,651		2,000	4½ „	78
Jejoori Municipality	100	- -	100	32	68	No. 4762, dated 7th November 1877	100	4½ „	4
Carried forward	42,490	9,703	52,193	1,567	50,626		- -	- -	3,616

No. 69.—Account of Loans to Municipalities, Local Funds, and Native Chiefs, showing the Amounts Advanced and Repaid during the Year ended 31st March 1879, and the Amount of such Loans at the Commencement and Close of the Year—*continued.*

	Amount, 1st April 1878.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1879.	Number and Date of Government Sanction.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
LOANS TO MOFUSSIL MUNICIPALITIES—*contd.*	£.	£.	£.	£.	£.		£.	£.	£.
Brought forward	115,345	70,536	185,881	17,680	168,201				5,373
BOMBAY—*continued.*									
Brought forward	42,490	9,703	52,193	1,567	50,626				3,616
Gadag Betigery Municipality (Dharwar)	1,800	23	1,823	863	960	No. $\frac{A.I.}{4045}$, dated 21st September 1877	1,800	4½ per cent.	23
Bagalcote Municipality	405	—	405	4	401	No. 2256, dated 6th August 1877, and 1853, dated 18th June 1877	405	5 „	21
Hublee Municipality (Dharwar)	444	33	477	113	364	No. 3112, dated 13th July 1877	1,500	4½ „	33
Barsee Municipality	261	—	261	155	106	No. 337A, 1269, dated 31st May 1877	358	5 „	22
Sholapur Municipality	1,500	27	1,527	288	1,239	No. 2573, dated 7th September 1877	1,500	4½ „	77
Alibag Municipality	850	—	850	69	781	No. 2031, dated 25th July 1877, and No. 4637, dated 31st October 1877	1,000	4½ „	37
Bejapur Municipality	83	14	97	54	43	No. 1673, dated 31st May 1877, and No. 1596, dated 30th June 1877	600	4½ „	18
Jalgaum Municipality	—	6,500	6,500	154	6,346	Nos. 3112 and 3292, dated 13th and 27th July 1877	6,500	4½ „	315
Sanganivei Municipality	—	600	600	—	600	No. 2308, dated 29th June 1878	600	4½ „	—
TOTAL £.	47,833	16,900	64,733	3,267	61,466				4,162
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES £.	163,178	87,436	250,614	20,947	229,667				9,535
LOANS TO PORT FUND.									
BRITISH BURMAH.									
Mergui Port Fund	300	—	300	100	200	Chief Commissioner, Nos. 389-198, 1648-38, and 1864-38, dated 3rd May 1873; 4th October and 1st November 1875	491	—	—
TOTAL LOANS TO PORT FUND £.	300	—	300	100	200		—	—	—
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.									
BRITISH BURMAH.									
Thayetmyo District Fund	1,438	—	1,438	600	838	Chief Commissioner, Nos. 268-7, and 1221-386, dated 23rd November 1870 and 9th December 1876	1,438	—	—
Tavoy Town Fund	1,000	—	1,000	200	800	Chief Commissioner, No. 533-18A, dated 12th February 1877	1,000	—	—
Mengyee Dispensary Fund	150	—	150	150	—	Chief Commissioner, No. 115-97, dated 17th January, and No. 887-97, dated 27th May 1873	150	—	—
Pounday Dispensary Fund	35	—	35	—	35	Chief Commissioner, Nos. 667-260 and 652-162, dated 18th May 1874 and 22nd July 1876	35	—	—
TOTAL £.	2,623	—	2,623	950	1,673		—	—	—

Bengal.									
Port Canning Municipality	22,500	- -	22,500	- -	22,500	No. 1251, dated 16th March 1866	*45,000	—	—
Dancoonee Drainage	40,633	- -	40,633	2,604	38,029	No. 631, dated 20th December 1872; No. 1119, dated 17th July 1872	No fixed amount.	5 per cent.	684
Total £.	63,133	- -	63,133	2,604	60,529		- -	- -	684
Madras.									
Sydapet Local Fund Board	15,260	4,719	19,979	310	19,669	No. 738, dated 31st January 1873, and No. 3756, dated 31st October 1876	19,979	4½ per cent.	810
Tinnevelly Local Fund Board	1,096	- -	1,096	400	696	No. 4065, dated 20th November 1873	3,000	4½ „	36
Calicut Local Fund Board	7,465	- -	7,465	467	6,998	No. 926, dated 7th February 1874	8,900	4½ „	336
Tellicherry Local Fund Board	2,970	2,310	5,280	- -	5,280	No. 2085, dated 28th July 1875	6,000	4½ „	203
Total £.	26,791	7,029	33,820	1,177	32,643		- -	- -	1,385
Bombay.									
Surat Local Fund	33,890	- -	33,890	1,161	32,729	Nos. 6564, dated 11th November 1874, and 3420, dated 14th November 1874	35,000	4½ per cent.	1,512
President, Local Fund Committee: Taluka Nasarabad (Khandeish)	547	53	600	81	519	No. 5263, dated 28th August 1877, and 4186, dated 19th August 1878	600	4½ „	36
Local Fund Committee, Broach	- -	6,000	6,000	190	5,810	Nos. 104, dated 27th June 1878, and 2453, dated 11th July 1878	6,000	4½ „	201
Local Fund Committee, Kaladghee	- -	3,577	3,577	- -	3,577	No. 351, dated 29th January 1879	5,000	4½ „	—
Local Fund Committee, Ratnagiri	- -	15,324	15,324	- -	15,324	No. 1367, dated 16th April 1878	20,050	4½ „	—
Total £.	34,437	24,954	59,391	1,432	57,959		- -	- -	1,749
Total Loans to District and other Local Fund Committees £.	126,984	31,983	158,967	~~6,183~~	152,804		- -	- -	3,818
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.									
India—General.									
Talookdars of Ajmere	47,223	- -	47,223	8,273	38,950	No. 107 R., dated 20th June 1873	82,500	5 per cent.	95
North-Western Provinces and Oudh.									
Jalalpur Estate (Hardoi)	602	- -	602	602	- -	Chief Commissioner, No. 3564, dated 1st October 1875	3,600	5 per cent.	52
Doorga Prasad of Sarawan, Baragaon (Hardoi)	12,178	- -	12,178	- -	12,178	No. 2763, dated 6th April 1872, and Chief Commissioner, No. 73, dated 21st April 1877	12,848	5 „	1,604
Kaithala Estate (Pratabgurh)	4,977	- -	4,977	124	4,853	No. 803, dated 29th May 1872, and Chief Commissioner, No. 3665, dated 10th October 1876	5,870	5 „	125
Mobarakpore Estate (Sitapore)	1,157	66	1,223	1,223	- -	No. 1697, dated 31st July 1872	1,950	5 „	81
Sudhoo Beebee of Mohana (Sultanpore)	10,901	- -	10,901	201	10,700	No. 1537, dated 10th July 1873, and Chief Commissioner, No. 1944, dated 31st May 1876	12,500	5 „	273
Bhogaitapore Estate (Hardoi)	4,934	- -	4,934	1,297	3,637	No. 3533, dated 20th May 1872	6,495	5 „	368
Assifpore Estate (Hardoi)	3,932	- -	3,932	787	3,145	Nos. 3533 and 1834, dated 20th May 1872 and 18th May 1876	4,520	5 „	293
Shahgarh Estate (Sultanpore)	1,930	- -	1,930	230	1,700	No. 724, dated 2nd March 1874	2,898	5 „	48
Shahabpur Estate (Barabanki)	2,348	53	2,401	181	2,220	No. 479, dated 8th August 1874	3,000	5 „	116
Carried forward £.	42,959	119	43,078	4,645	38,433		- -	- -	2,960

* Half remitted.

No. 69.—Account of Loans to Municipalities, Local Funds, and Native Chiefs, showing the Amounts Advanced and Repaid during the Year ended 31st March 1879, and the Amount of such Loans at the Commencement and Close of the Year—*continued.*

	Amount, 1st April 1878.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1879.	Number and Date of Government Sanction.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES—*continued.*	£.	£.	£.	£.	£.		£.		£.
Brought forward - - -	47,223	- -	47,223	8,273	38,950	- - - - - -	- -	- -	95
NORTH WESTERN PROVINCES AND OUDH—*continued.*									
Brought forward - - -	42,959	119	43,078	4,645	38,433	- - - - - -	- -	- -	2,960
Mahdowna Estate (Fyzabad and Lucknow)	29,499	1,309	30,808	15,811	14,997	Chief Commissioner, No. 2975, dated 28th August 1875	38,100	5 per cent.	2,883
Kaimara Estate (Kheri) - - -	2,365	- -	2,365	1,365	1,000	Chief Commissioner, No. 2545, dated 27th July 1875 -	3,000	5 „	54
Jasmari Estate (Barabanki) - - -	3,102	78	3,180	120	3,060	Chief Commissioner, No. 3583, dated 1st October 1875	3,600	5 „	191
Rajapur Estate (Pratabgurh) - -	2,422	- -	2,422	60	2,362	Chief Commissioner, No. 4208, dated 22nd Nov. 1875	2,600	5 „	61
Akburpur Estate (Sitapur) - - -	4,011	199	4,210	2,515	1,695	Chief Commissioner, No. 1939 dated 5th June 1875 -	5,500	5 „	255
Bhudayon Estate (Sultanpur) - -	770	- -	770	370	400	Chief Commissioner, No. 725, dated 2nd March 1874, and No. 538, dated 13th February 1875 - -	1,340	5 „	19
Akhyapur Estate (Barabanki) - -	1,008	25	1,033	25	1,008	Chief Commissioner, No. 364, dated 1st February 1875	1,122	5 „	51
Birhur Estate (Fyzabad) - - -	3,139	75	3,214	1,180	2,034	Chief Commissioner, No. 486, dated 11th Feb. 1875 -	3,460	5 „	153
Durgagunj Estate (Hardoi) - - -	2,035	- -	2,035	223	1,812	Chief Commissioner, No. 3593, dated 20th May 1872, and No. 2063, dated 5th June 1876 - - -	2,275	5 „	153
Dhoondpur Estate (Hardoi) - - -	1,233	- -	1,233	350	883	Chief Commissioner, No. 3533, dated 20th May 1872, and No. 1836, dated 18th March 1876 - - -	1,694	5 „	92
Bhagiari Estate (Hardoi) - - -	2,616	- -	2,616	198	2,418	Chief Commissioner, No. 3533, dated 20th May 1872, and No. 2044, dated 5th June 1876 - - -	2,835	5 „	197
Guddia Estate (Barabanki) - - -	3,752	113	3,865	3,868	—3	Chief Commissioner, No. 393 A, dated 22nd Feb. 1876	5,200	5 „	208
Khapradih Estate (Fyzabad) - - -	3,599	- -	3,599	- -	3,599	Chief Commissioner, No. 1915, dated 26th May 1876 -	3,600	5 „	—
Jamu Estate (Sultanpur) - - -	4,469	- -	4,469	469	4,000	Chief Commissioner, No. 3320, dated 16th Sept. 1876	4,900	5 „	112
Gangeo Estate (Sultanpur) - - -	1,489	- -	1,489	389	1,100	Chief Commissioner, No. 1951, dated 31st May 1876 -	1,560	5 „	37
Kori Serdowli Estate (Rai Bareili) -	11,598	386	11,984	880	11,104	Chief Commissioner, No. 3642, dated 14th Oct. 1876 -	12,500	5 „	873
Khajuri Estate (Rai Bareili) - - -	1,596	52	1,648	288	1,360	Chief Commissioner, No. 3340, dated 18th Sept. 1876	1,750	5 „	119
Bahna Estate (Rai Bareili) - - -	6,872	- -	6,872	- -	6,872	Chief Commissioner, No. 3658, dated 16th Oct. 1876 -	7,038	5 „	335
Girdharpur Estate (Rai Bareili) - -	1,536	48	1,584	667	917	Chief Commissioner, No. 3502, dated 27th Sept. 1876	1,900	5 „	113
Morarman Estate (Rai Bareili) - -	11,688	329	12,017	7,222	4,795	Chief Commissioner, No. 2014, dated 2nd June 1876 -	16,500	5 „	821
Binorah Estate (Rai Bareili) - -	395	12	407	115	292	Chief Commissioner, No. 2011, dated 2nd June 1876 -	800	5 „	29
Hardaspur Estate (Rai Bareili) - -	891	27	918	918	- -	Chief Commissioner, No. 2016, dated 2nd June 1876 -	1,850	5 „	64
Kathawara Estate (Rai Bareili) - -	5,138	173	5,311	5,311	- -	Chief Commissioner, No. 3364, dated 20th Sept. 1876, and No. 1826 A., dated 31st August 1877 - -	5,345	5 „	351
Amawan Estate of Mahamed Zaman Khan (Rai Bareili) - - - - -	6,910	- -	6,910	- -	6,910	Chief Commissioner, No. 4024, dated 7th Nov. 1876 -	7,500	5 „	389

Amawan Estate of Abdool Hakim Khan (Rai Bareili)	1,526	- -	1,526	25	1,501	Chief Commissioner, No. 3977, dated 4th Nov. 1876	1,800	5 „	116
Azizabad Estate (Rai Bareili)	2,895	91	2,986	898	2,088	Chief Commissioner, No. 2008, dated 2nd June 1876	3,400	5 „	213
Korwar Estate (Sultanpore)	17,800	- -	17,800	800	17,000	Chief Commissioner, No. 4422, dated 30th Nov. 1876	19,334	5 „	445
Ramnagar Estate (Barabanki)	5,637	141	5,778	141	5,637	Chief Commissioner, No. 2481, dated 7th July 1876	6,049	5 „	282
Paila Estate (Kheri)	2,050	- -	2,050	1,810	240	Chief Commissioner, No. 2274, dated 21st June 1876	2,600	5 „	34
Bahadurnagar Estate (Kheri)	7,899	- -	7,899	1,999	5,900	Chief Commissioner, No. 166 dated 12th April 1877	8,000	5 „	191
Rai Bahadoor Aspal Sing (Allahabad)	2,886	- -	2,886	414	2,472	Nos. 972 and 1376, dated 8th October 1871, and 24th July 1872	4,500	5 „	152
Rajah Dhiraj Sing (Cawnpore)	846	- -	846	29	817	No. 4012, dated 31st December 1873	950	5 „	38
Koonj Behary Lal (Mainpoori)	1,730	43	1,773	174	1,599	Nos. 1057 and 2566, dated 12th June 1869 and 27th April 1870	2,500	5 „	91
Dewan Kissen Koer (Benares)	2,825	- -	2,825	300	2,525	No. 690 P, dated 18th March 1874	6,352	Nil.	—
Dewan of Parna (Agra)	2,092	- -	2,092	116	1,976	No. 974, dated 24th November 1874	2,600	5 per cent.	166
Baonee Estate (Hamirpur)	2,200	45	2,245	1,086	1,159	No. 3163, dated 21st May 1874	2,500	5 „	112
Rao Jit Sing of Nahal (Shajehanpur)	6,120	308	6,428	525	5,903	No. 700, dated 30th January 1875	7,000	5 „	621
Thakur Gurdial Sing (Mainpuri)	4,365	285	4,650	364	4,286	No. 1459, dated 13th March 1876	4,800	6 „	136
Syud Ali Shah (Meerut)	6,000	- -	6,000	524	5,476	No. 2471, dated 16th August 1877	6,000	5 „	147
Rajah Gursaroe (Jhansi)	- -	5,000	5,000	105	4,895	Nos. 621 and 2841, dated 24th and 30th August 1877	5,000	5 „	91
Sirdars Gulal Sing and Autar Sing of Bihra Gobindpur (Rai Bareili)	- -	22,500	22,500	759	21,741	No. 596, dated 31st January 1878	22,500	5 „	309
Pakranusari Estate (Barabanki)	- -	10,650	10,650	- -	10,650	No. 3419, dated 26th November 1878	10,700	5 „	—
Prince Sáhdeo Sing of Pandari Ganeshpur (Rai Bareili)	- -	35,000	35,000	836	34,164	Nos. 682 and 1588, dated 30th and 24th May 1878; No. 1166, dated 8th June 1878	35,000	5 „	369
Purai Estate (Barabanki)	- -	3,274	3,274	25	3,249	No. 73, dated 21st April 1878; No. 2856, dated 24th August 1879	3,274	5 „	30
TOTAL £.	221,963	80,282	302,245	57,919	244,326				14,063
PUNJAB.									
Sirdar Nihal Sing Chachi, K.C.S.I.	1,203	- -	1,203	799	404	No. 1782, dated 5th July 1869	10,000	5 per cent.	61
Samunder Khan	1,151	- -	1,151	231	920	No. 2519, dated 22nd April 1874	2,000	6 „	—
Rawalpindi Agriculturists	228	- -	228	219	9	No. 2757, dated 23rd August 1875	1,000	6¼ „	10
Sultan Barakat Khan	522	- -	522	75	447	No. 1777, dated 2nd September 1875	1,000	5 „	10
Superintendent, Chumba State	855	- -	855	855	- -	No. 953 G, dated 21st May 1875	3,000	5 „	72
Mohamed Hosian Khan	602	- -	602	100	502	Nos. 1682 G and 2368, dated 23rd March and 27th April 1876	860	6 „	32
Abdulla Khan	387	- -	387	75	312	No. 705, dated 31st May 1876	500	6 „	24
Hazara Agriculturists	724	- -	724	690	34	No. 1355 G, dated 27th June 1876	1,500	6¼ „	47
Pundit Narendro Nath	1,722	- -	1,722	200	1,522	No. 974, dated 19th June 1876	2,000	6 „	101
Carried forward £.	7,394	- -	7,394	3,244	4,150				357

No. 69.—Account of Loans to Municipalities, Local Funds, and Native Chiefs, showing the Amounts Advanced and Repaid during the Year ended 31st March 1879, and the Amount of such Loans at the Commencement and Close of the Year—*continued.*

	Amount, 1st April 1878.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1879.	Number and Date of Government Sanction.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
Loans to Landholders and other Notabilities—*continued.*	£.	£.	£.	£.	£.		£.		£.
Brought forward	269,186	80,282	349,468	66,192	283,276				14,158
Punjab—*continued.*									
Brought forward	7,394	—	7,394	3,244	4,150		—	—	357
Ali Akbar Khan	180	—	180	20	160	No. 155 F, dated 26th July 1877	180	6 per cent.	8
Inayutullah Khan	65	—	65	10	55	No. 181, dated 30th April 1877	70	6 „	1
Sheik Muzafar	1,000	—	1,000	102	898	No. 2105, dated 26th July 1877	1,000	6 „	30
Newab Bahadoor Shere Khan	1,000	—	1,000	—	1,000	No. 3700, dated 31st October 1877	1,000	6 „	—
Family of the late Syud Mohadi Shah	450	—	450	28	422	No. 4437, dated 17th November 1877	450	6 „	13
Persons distressed by Famine	540	19,607	20,147	1,614	18,533		—	—	57
Hyat Khan	—	160	160	—	160	No. 735, dated 31st May 1878	160	6 per cent.	—
Guru Jowahir Singh	—	16,382	16,382	217	16,165	No. 2001, dated 26th July 1877	16,382	6 „	491
Total £.	10,629	36,149	46,778	5,235	41,543		—	—	957
Madras.									
Ramnad Zemindari	102,500	34,783	137,283	—	137,283	Nos. 3216, dated 23rd September 1879, and 2928, dated 31st December 1878, and 1169, dated 29th June 1878, and 2722, dated 31st August 1878	147,283	5 per cent.	—
Kavalapara Estate	2,500	—	2,500	2,500	—	No. 4398, dated 16th July 1874	6,500	5 „	141
Bunganapalli Newab	30,000	—	30,000	1,690	28,310	Nos. 3281, dated 16th December 1876, and 1408, dated 5th July 1878	30,000	6 „	1,371
Jaghirdar of Soondoor	250	—	250	76	174	No. 63, dated 4th February 1878	250	4 „	39
Vattangudi Estate	—	644	644	505	139	Nos. 3431 and 371, dated 10th July 1878, and 29th January 1879	712	4½ „	16
Shivaganga Zamindaree	—	2,300	2,300	—	2,300	Nos. 3095, dated 26th September 1878, and 155, dated 13th January 1879	15,000	6¼ „	—
Punganur Zamindar	—	2,630	2,630	—	2,630	No. 845, dated 29th May 1879	2,630	—	—
Total £.	135,250	40,357	175,607	4,771	170,836		—	—	1,567
Bombay.									
Kaira Thakoors	3,096	—	3,096	4	3,092	No. 204, dated 3rd March 1875, Nos. 1574 and 2634, dated 15th March 1875 and 21st June 1876	27,000	5 per cent.	32
Loan to Punt Suchew of Bhore	884	352	1,236	7	1,229	Nos. 2784, dated 13th May 1876, and 117, dated 11th May 1876, and Nos. 3129 and 947, dated 28th and 30th May 1877	14,400	Nil.	—

Luxumon Maharoodra Swamee of Chapal	167	- -	167	167	- -	No. 43, dated 7th January 1869 - - - -	1,860	5 per cent.	9
Loan to Sir Jamsetjee Jejeebhoy, Baronet	39,668	1,889	41,557	4,026	37,531	No. 1231, dated 10th April 1875, and Act IV. of 1875 -	45,000	5 „	1,889
Loan to Yedneshwer and Sadashew Balcrustna Dixit in Khandesh - -	5,394	- -	5,394	218	5,176	No. 56, dated 7th January 1874 - - - -	6,000	4½ „	243
Talookdaree Settlement Officer at Broach	24,178	- -	24,178	- -	24,178	No. 176, dated 29th April 1869 - - - -	47,000	5 „	—
Thakoors of Vullabhpore - - -	999	- -	999	55	944	Nos. 562 and 1232, dated 31st January and 3rd March 1873, and 3687, dated 16th October 1873 - -	1,500	4½ „	95
Talookdaree Settlement Officer at Ahmedabad - - - - - - -	5,507	1,177	6,684	1,177	5,507	Under Act VI. of 1862 - - - - - -	47,000	5 „	3,735
Loan to Khan Bahadoor Moorad Khan -	28,711	- -	28,711	- -	28,711	No. 3677, dated 5th December 1874, and No. 86, dated 24th November 1874 - - - - -	28,712	4½ „	—
Loan to Harry Ramchunder Dhundhery -	93	- -	93	43	50	No. 3022, dated 24th September 1863 - - -	820	—	—
Loan to Wader Fateh Mahomed Khan, Jagirdar - - - - - - -	253*	- -	253	65	188	No. 862, dated 8th February 1876 - - - -	340	6 per cent.	15
Loan to Wader Goolam Kadur, Zemindar of Drakhan - - - - - -	729	- -	729	729	- -	No. 3315, dated 7th October 1876 - - - -	825	6 „	—
Loan to H. H. Meer Hoosein Ali Khan Talpur - - - - - - - -	550	- -	550	550	- -	No. 4427, dated 29th July 1876, and No. 1003, dated 24th July 1876 - - - - - - - -	1,500	—	—
Loan to the Chief of Jath - - -	11,128	- -	11,128	4,628	6,500	No. 344, dated 16th June 1877 - - - - -	18,000	5 per cent.	500
Loan to Chief of Ramdoorg - - -	2,500	- -	2,500	1,250	1,250	No. 344 A, 1269, dated 31st May 1877 - - -	2,500	5 „	173
Loan to Konher Rao Anna Saheb Wadekar - - - - - - - -	200	- -	200	50	150	No. 344 A, 1269, dated 31st May 1877 - - -	200	5 „	13
Loan to Meer Hussun Ali Khan - -	1,150	- -	1,150	600	550	No. 344 F, dated 10th July 1877, and No. 6279, dated 28th July 1877 - - - - - - - -	1,500	—	—
Loan to the Manager, Sindh Encumbered Estate - - - - - - - -	6,095	45,142	51,237	- -	51,237	Nos. 4934, dated 26th September 1878, and 3139, dated 27th September 1878 - - - - -	100,000	5 per cent.	273
Loan to the Manager, Thar and Parkar Encumbered Estate - - - - -	200	800	1,000	158	842	No. 3755, dated 15th June 1877 - - - -	3,000	5 „	—
Loan to Wader Bukshan Zemindar -	266	- -	266	- -	266	No. 4378, dated 15th October 1877 - - - -	300	5 „	—
Loan to Meer Golam Mohammed Khan Tanda and Meer Ali Murdan Khan -	1,350	- -	1,350	200	1,150	Nos. 2959, dated 28th August 1877, and 5153, dated 12th September 1877 - - - - - -	1,400	6 per cent.	—
TOTAL - - - £.	133,118	49,360	182,478	13,927	168,551	- - - - - -	- -	- -	6,977
TOTAL LOANS TO LANDHOLDERS AND OTHER NOTABILITIES - £.	548,183	206,148	754,331	90,125	664,206	- - - - - -	- -	- -	23,659
GRAND TOTAL - - £.	7,233,610	1,277,066	8,510,676	228,361	8,282,315	- - - - - -	- -	- -	317,583

* This balance was erroneously included in last year's statement in the balance of Loan to Manager, Sindh Encumbered Estate.

No. 70.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of PRODUCTIVE the WORKING EXPENSES, the INTEREST on the DEBT incurred

	Estimated Cost of Construction.	Capital Outlay, excluding all Interest Charges.		Revenue during 1878–79.			
		During 1878–79.	To end of 1878–79.	Water Rates, &c.	Collected with Land Revenue.	Total.	
BENGAL.	£.	£.	£.	£.	£.	£.	
Orissa Project	1,929,508	56,206	1,831,282	18,200	- -	18,200	1
Midnapore Series	768,300	27,817	732,994	17,071	- -	17,071	2
Tidal Canal	177,503	- -	177,271	6,079	- -	6,079	3
Soane Project	*2,738,058	171,767	2,078,294	43,763	- -	43,763	4
Total £.	5,613,429	255,790	4,819,841	85,113	- -	85,113	
NORTH WESTERN PROVINCES.							
Ganges Canal	3,212,928	61,798	2,997,597	261,115	67,181	328,296	5
Agra Canal	785,832	6,597	774,301	42,633	- -	42,633	6
Lower Ganges Canal	2,493,862	157,693	1,404,097	- -	- -	- -	7
Total £.	6,492,622	226,088	5,175,995	303,748	67,181	370,929	
PUNJAB.							
Western Jumna Canal	1,026,284	79,438	650,882	118,056	10,937	128,993	8
Bari Doab Canal	1,702,942	11,470	1,494,698	80,606	17,738	98,344	9
Sirhind Canal, British Expenditure	1,795,197	130,346	1,104,912	—	—	—	10
Sirhind Canal, Native State Expenditure	1,062,217	82,883	687,683	- -	- -	- -	11
Swat River Canal	166,785	46,279	77,198	- -	- -	- -	12
Total £.	5,753,425	350,422	4,015,373	198,662	28,675	227,337	
MADRAS.							
Godavery Delta System	898,887	18,736	805,253	9,686	- -	9,686	13
Kistna Delta System	516,402	7,475	483,774	2,582	- -	2,582	14
Pennair Anicut System	127,233	138	140,710	20	- -	20	15
Cauvery Delta System	168,853	1,083	137,483	486	- -	486	16
Striviguntum Weir Project	142,748	1,649	118,271	45	- -	45	17
Total £.	1,854,123	29,081	1,685,491	12,819	- ‡ -	12,819	
BOMBAY.							
Bagari Canal	164,615	3,218	112,502	131	11,958	12,089	18
Eastern Narra Works, including Thur and Mithrow Canal	319,632	8,583	309,959	453	18,286	18,739	19
Hathmati Canal	49,470	446	47,868	214	- -	214	20
Lakh Canal	34,068	686	33,423	216	- -	216	21
Palkhair Canal	19,566	1,547	20,143	264	- -	264	22
Krishna Canal	75,321	288	74,650	1,523	- -	1,523	23
Panjhra River Works, including Mookti Reservoir	39,389	118	45,102	202	834	1,036	24
Ekrook Tank	117,910	1,651	118,070	659	- -	659	25
Mutha Moola Project	542,989	16,706	536,388	8,715	- -	8,715	26
Total £.	1,362,960	33,243	1,298,105	12,377	31,078	43,455	

* Includes survey charges shown separately in Account No. 5.

† Interest is only charged on British expenditure.

‡ Enhanced Land Revenue due to Irrigation Works in Madras not yet ascertained.

§ Includes outlay by Civil Officers incurred in the Collection of Revenue.

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, the REVENUE derived therefrom, in respect of those WORKS, and the FINANCIAL RESULTS.

	Working Expenses, 1878-79.	Excluding Interest.				Simple Interest at 4½ per Cent. on past Capital Outlay, plus Half the Outlay of the Year.	Including Interest.			
		Excess Revenue.	Excess Expenditure.	Rate per Cent.			Excess Revenue.	Excess Expenditure.	Rate per Cent.	
				Of Excess Revenue.	Of Excess Expenditure.				Of Excess Revenue.	Of Excess Expenditure.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£
1	23,909	- -	5,709	- -	·31	81,143	- -	86,852	- -	4·74
2	17,283	- -	212	- -	·03	32,359	- -	32,571	- -	4·44
3	2,318	3,761	- -	2·12	- -	7,977	- -	4,216	- -	2·37
4	37,051	6,712	- -	·32	- -	89,658	- -	82,946	- -	3·99
	80,561	10,473	5,921	·22	·12	211,137	- -	206,585	- -	4·28
5	96,991	231,305	- -	7·72	- -	133,501	97,804	- -	3·26	—
6	18,859	23,774	- -	3·07	- -	34,695	- -	10,921	- -	1·41
7	450	- -	450	- -	·03	59,636	- -	60,086	- -	4·28
	116,300	255,079	450	4·93	·01	227,832	97,804	71,007	1·89	1·37
8	41,543	87,450	- -	13·43	- -	27,502	59,948	- -	9·21	—
9	51,436	46,908	- -	3·14	- -	67,003	- -	20,095	- -	1·34
10	—	—	—	—	—	—	—	—	—	—
11	- -	- -	- -	- -	- -	†46,788	- -	46,788	—	—
12	- -	- -	- -	- -	- -	2,433	- -	2,433	—	—
	92,979	134,358	- -	3·34	- -	†143,726	59,948	69,316	1·49	*1·72
13	28,340	- -	18,654	- -	2·31	35,815	- -	54,469	- -	6·76
14	17,770	- -	15,188	- -	3·14	21,602	- -	36,790	- -	7·60
15	3,716	- -	3,696	- -	2·63	6,328	- -	10,024	- -	7·12
16	10,035	- -	9,549	- -	6·94	6,162	- -	15,711	- -	11·42
17	6,810	- -	6,765	- -	5·72	5,285	- -	12,050	- -	10·19
	66,671	- -	53,852	- -	3·20	75,192	- -	129,044	- -	7·66
18	7,607	4,482	- -	3·98	- -	4,990	- -	508	- -	·45
19	12,953	5,786	- -	1·86	- -	13,755	- -	7,960	- -	2·57
20	609	- -	395	- -	·82	2,144	- -	2,539	- -	5·30
21	—320	536	- -	1·60	- -	1,489	- -	953	- -	2·85
22	336	- -	72	- -	·35	871	- -	943	- -	4·67
23	2,282	- -	759	- -	1·02	3,353	- -	4,112	- -	5·50
24	397	639	- -	1·41	- -	2,027	- -	1,388	- -	3·07
25	334	325	- -	·27	- -	5,276	- -	4,951	- -	4·19
26	4,388	4,327	- -	·80	- -	23,761	- -	19,434	- -	3·62
	§28,586	16,095	1,226	1·24	·09	57,666	- -	42,797	- -	3·29

Note 1.—Estimated Cost of Construction consists of—
Actual cost of those portions of the works carried out formerly for which no estimates exist.
Actual cost of establishment and those items which were formerly excluded from the estimated cost of construction.
Estimates for the remainder.
2.—Capital cost does not include indirect items, such as leave and pensionary allowances, capitalization of abatement of land revenue, &c. It includes no interest.
3.—Interest is simple interest, at 4½ per cent. on past capital outlay, plus half the outlay of the year.

No. 71.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of (PRODUCTIVE) STATE RAILWAYS, the CAPITAL OUTLAY thereon, the REVENUE derived therefrom, the WORKING EXPENSES, the INTEREST on the DEBT incurred in respect of those WORKS, and the FINANCIAL RESULTS.

RAILWAY.	Estimated Cost of Construction. (*)	Capital Outlay.		Revenue during 1878-79.	Working Expenses during 1878-79.	Excluding Interest.				Interest Charged during 1878-79.	Including Interest.			
		During 1878-79.	To end of 1878-79.			Excess Revenue.	Excess Expenditure.	Rate per Cent. Of Excess Revenue.	Rate per Cent. Of Excess Expenditure.		Excess Revenue.	Excess Expenditure.	Rate per Cent. Of Excess Revenue.	Rate per Cent. Of Excess Expenditure.
	£.	£.	£.	£.	£.	£.	£.			£.	£.	£.		
Calcutta and South Eastern	(†) 739,062	14,069	675,088	12,509	—1,738	14,247	- -	2·1	- -	30,062	- -	15,815	- -	2·3
Nulhati	30,000	6,968	34,137	8,532	4,494	4,038	- -	11·8	- -	1,379	2,659	- -	7·8	—
Rajputana	2,950,000	359,296	(‡) 3,125,813	330,077	203,816	126,261	- -	4	- -	132,577	- -	6,316	- -	·2
Holkar	1,410,600	—73,865	1,205,833	93,511	67,903	25,608	- -	1·1	- -	55,924	- -	77,841	- -	3·3
Neemuch	1,700,000	226,255	1,169,314							47,528				
Wardha Coal	526,000	11,027	485,816	11,373	11,104	269	- -	·05	- -	21,614	- -	21,345	- -	4·4
Punjab, Northern	4,310,000	276,870	2,994,010	108,400	86,506	21,894	- -	·7	- -	128,501	- -	106,607	- -	3·5
Indus Valley	7,180,000	816,105	(§) 5,790,380	113,921	109,862	4,059	- -	·07	- -	242,207	- -	238,148	- -	4·1
Northern Bengal	2,013,462	386,180	1,949,934	109,289	89,573	19,716	- -	1·01	- -	79,058	- -	59,342	- -	3
Rangoon and Irrawaddy	1,220,000	121,375	1,212,163	97,561	92,561	5,000	- -	·4	- -	51,816	- -	46,816	- -	3·9
Sindia	1,000,000	241,264	662,297	10,812	12,734	- -	1,922	- -	·3	24,375	- -	26,297	- -	4·
Tirhoot	600,000	20,850	523,128	44,980	32,993	11,087	- -	2·3	- -	23,072	- -	11,085	- -	2·1
Western Rajputana	1,850,000	344,633	582,536	- -	- -	- -	- -	- -	- -	18,460	- -	18,460	—	—
Nagpore and Chutteesgurh	840,000	106,300	126,390	- -	- -	- -	- -	- -	- -	3,296	- -	3,296	—	—
Dhond and Manmad	1,110,000	359,469	(‖) 911,942	25,041	24,569	472	- -	·05	- -	32,949	- -	32,477	- -	3·5
Patna and Gya	400,000	250,105	251,983	- -	- -	- -	- -	- -	- -	5,712	- -	5,712	—	—
Cawnpore and Furruckabad	- -	59,715	59,715	- -	- -	- -	- -	- -	- -	1,344	- -	1,344	—	—
TOTAL £.	- -	3,526,616	21,760,479	966,006	734,377	233,551	1,922	1·07	·01	899,874	2,659	670,904	·01	3·09

(*) The amounts entered herein are taken from Railway forecast estimate.
(†) This line was purchased by Government from the Guaranteed Railway Company by repayment of the total capital expended thereon.
(‡) Includes 29,006 *l.* on account of the Sambhar Salt Extension.
(§) Exclusive of charges for Eastern and Western Extension Survey.
(‖) £. 3,831 is the outlay incurred on survey and preliminary charges previous to the year 1876-77.

No. 72.—STATEMENT showing the Total Amount advanced on account of GUARANTEED INTEREST to INDIAN RAILWAY and other COMPANIES to the 31st March 1879; the NET REVENUE of the several COMPANIES to the 31st December 1878, appropriated towards the REPAYMENT of that AMOUNT, and the BALANCE.

COMPANY.	Guaranteed Interest advanced to 31st March 1879.			Aggregate of Net Revenue Balances for the several Half-years to 31 December 1878, inclusive, less Moieties of Surplus Profits repaid to Companies.	Net Amount Advanced.
	In England.	In India.	TOTAL.		
	£.	£.	£.	£.	£.
Bombay, Baroda, and Central India Railway	6,052,279	17,172	6,069,451	2,999,822	3,069,629
Eastern Bengal Railway	2,095,455	13,113	2,108,568	1,704,977	403,591
East Indian Railway	26,620,000	262,432	26,882,432	22,836,167	4,046,265
Great Indian Peninsula Railway	17,138,170	397,518	17,535,688	11,202,046	6,333,642
Madras Railway	8,674,207	- -	8,674,207	3,868,046	4,806,161
Oudh and Rohilkhund Railway	2,113,240	36,708	2,149,948	756,080	1,393,868
Sindh, Punjab, and Delhi Railway	7,717,125	43,948	7,761,073	2,088,517	5,672,556
South Indian Railway	2,005,971	- -	2,005,971	777,496	1,228,475
TOTAL, RAILWAY COMPANIES	72,416,447	770,891	73,187,338	46,233,151	26,954,187
Madras Irrigation and Canal	861,735	- -	861,735	—43,689	905,424
TOTAL £.	73,278,182	770,891	74,049,073	46,189,462	27,859,611

No. 73.—ACCOUNT showing the RECEIPTS and CHARGES of the PAPER CURRENCY DEPARTMENT, for the Year ended 31st March 1879.

	£.	£.
RECEIPTS:		
Interest realised in the year on the Securities of the Government of India purchased under the authority of Section 10, Act No. XIX. of 1861,—*see* Account, No. 26, page 70, Interest Receipts	237,758	
Premium on Bills	1,639	
Miscellaneous Receipts	153	
TOTAL RECEIPTS £.	- -	239,550

Note.—Amount of Securities held on the 31st March 1879 was as follows:

	Amount.	Cost Price.
	Rs.	*Rs.* *a.* *p.*
4 per cent.	5,70,30,400	5,50,99,164 5 1
4½ per cent.	49,53,400	49,00,248 12 1
TOTAL *Rs.*	6,19,83,800	5,99,99,413 1 2

CHARGES:		
Salaries and Charges of the several Currency Offices	21,365	
Repairs of Buildings and other Public Works Charges connected with the Department	787	
Value of Stationery supplied	267	
Value of Printing executed by Government Press	259	
House, Lighting, Police, and Water Rates	540	
Cost of Note Forms received from England, including Freight	15,898	
Pensions	330	
Service Telegrams	202	
Purchase of Service Stamps	144	
Cost of Chest, Bags, and Locks	108	
Charges for Remittance	10,492	
Discount on Bills	390	
Contingencies	843	
Dead Stock (Cost of Office Furniture, &c.)	245	
Compensation for dearness of Provisions	21	
TOTAL CHARGES £.	- -	51,891
NET PROFIT in 1878-79 £.		187,659

No. 74.—STATEMENT showing, with regard to INDIAN RAILWAY and other GUARANTEED the TOTAL RECEIPTS and WITHDRAWALS on CAPITAL ACCOUNT

COMPANY.	TRANSACTIONS DURING THE YEAR TO 31ST MARCH 1879.									RECEIPTS		
	RECEIPTS.					WITHDRAWALS.				RECEIPTS		
	India.		England.				England.			In India.		
	On account of Capital.	Refunds, &c.	On account of Capital.	Refunds, &c.	TOTAL.	India.	On account of Stores, &c.	For Discharge of Debentures.	TOTAL.	Share Capital.	Capital not bearing Interest.	
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Bombay, Baroda, and Central India Railway	–	329,838	–	345	330,183	134,429	164,156	– –	298,585	21,672	–	1
Eastern Bengal Railway	–	71,327	–	54	71,381	80,141	86,175	– –	166,316	16,486	–	2
East Indian Railway	–	619,513	62,142	635	682,290	420,683	496,778	– –	917,461	333,990	1,338	3
Great Indian Peninsula Railway	184	633,136	362,345	4,654	1,000,319	330,479	596,263	– –	926,742	496,897	742	4
Madras Railway	–	254,187	136,148	4,003	394,338	127,910	164,275	– –	292,185	– –	–	5
Oudh and Rohilkhund Railway	–	113,385	300,055	194	413,634	119,723	21,638	– –	141,361	424,419	–	6
Sindh, Punjab, and Delhi Railway	–	169,777	–	426	170,203	164,906	147,122	– –	312,028	86,253	–	7
South Indian Railway	–	118,656	–	2,798	121,454	157,936	122,937	– –	280,873	1,221	55	8
TOTAL, RAILWAY COMPANIES £.	184	2,309,819	860,690	13,109	3,183,802	1,536,207	1,799,344	– –	3,335,551	1,380,938	2,135	9
Madras Irrigation and Canal Company	–	875	–	–	875	3,657	– –	– –	3,657	3,996	–	10
TOTAL £.	184	2,310,694	860,690	13,109	3,184,677	1,539,864	1,799,344	– –	3,339,208	1,384,934	2,135	11
	£. 2,310,878.		£. 873,799.									

COMPANIES, the RECEIPTS and WITHDRAWALS on CAPITAL ACCOUNT during the Year 1878-79; to the 31st March 1879; and the BALANCES at that Date.

TRANSACTIONS TO 31st MARCH 1879.											
ON ACCOUNT OF SUBSCRIBED CAPITAL.							WITHDRAWALS, LESS REFUNDS, &c.			Balances standing to the Credit of the several Companies.	Amounts Advanced to the several Companies.
In England.						TOTAL.	In India.	In England.	TOTAL.		
Share Capital.	Debentures.		Debenture Stock.		Capital not bearing Interest.						
	Amount of Debentures.	Cash Received.	Stock Represented.	Cash Received.							
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
7,528,628	*575,000*	571,250	- -	- -	35,387	8,156,937	3,683,537	4,054,609	7,738,146	418,791	—
2,238,996	*462,350*	462,350	*411,308*	374,730	2,288	3,094,850	1,688,893	1,517,936	3,206,829	- -	111,979
25,866,010	*2,950,000*	2,930,802	*1,500,000*	1,500,000	215,263	30,847,403	18,928,141	12,100,140	31,028,281	- -	180,878
19,501,625	*614,600*	613,473	*2,701,450*	2,475,559	228,860	23,317,156	11,115,390	12,308,098	23,423,488	- -	106,332
10,259,113	*333,500*	333,500	- -	- -	10,122	10,602,735	5,144,935	5,376,136	10,521,071	81,664	—
3,575,581	*1,615,300*	1,615,300	*384,700*	354,589	8,347	5,978,236	3,095,859	2,607,606	5,703,465	274,771	—
10,988,984	- -	- -	- -	- -	4,336	11,079,573	5,540,159	5,135,134	10,675,293	404,280	—
3,211,744	*400,000*	395,000	*425,000*	425,000	64,136	4,097,156	1,585,991	2,562,102	4,148,093	- -	50,937
83,170,681	*6,950,750*	6,921,675	*5,422,458*	5,129,878	568,739	97,174,046	50,782,905	45,661,761	96,444,666	1,179,506	450,126
995,670	- -	- -	- -	- -	- -	999,666	922,243	*448,681	*1,370,924	- -	371,258
84,166,351	*6,950,750*	6,921,675	*5,422,458*	5,129,878	568,739	98,173,712	51,705,148	46,110,442	97,815,590	1,179,506	821,384

NET BALANCE - - - £. 358,122.

* These sums include a loan to the Company of 600,000 *l.*, less 228,000 *l.* repaid.

No. 75.—STATEMENT showing Cost of Main and other Lines of Telegraph defrayed from the Revenues of *India* to Close of 1878-79.

Number of Line.	LINES. From	To	Sections included as Alternative Lines between the Two Places, or excluded because shown as Parts of other Lines.	Number of Miles.	Complete or Incomplete on 31st March 1879.	Total Cost of Lines to End of 1877-78.	Add or Deduct Corrections.	Capital Outlay of 1878-79.	Total Cost of Lines to End of 1878-79.	BUILDINGS. Total Cost of Buildings to End of 1877-78.	Add or Deduct Corrections.	Capital Outlay of 1878-79.	Total Cost of Buildings to End of 1878-79.	Total of Lines and Buildings to End of 1878-79.
			MAIN LINES.			£.	£.	£.	£.	£.	£.	£.	£.	£.
1	Calcutta	Allahabad	Includes lines Raneegunge to Mogulserai and Kanoo Junction to Luckieserai.	1,095·919	Complete	155,031	—	133	155,164	99,503	—	226	99,729	254,893
2	Allahabad	Bombay	Does not include the loop line from Jubbulpore to Bhosawul *viâ* Nagpore.	853·308	Complete	143,455	—5	6	143,456	58,533	—	202	58,735	202,191
3	Allahabad	Agra	- - - - -	280·565	Complete	51,369	—	727	52,096	3,680	—	54	3,734	55,830
4	Agra	Kurrachee	- - - - -	905·028	Complete	170,046	—	—1,497	168,549	9,998	—	611	10,609	179,158
5	Bombay	Kurrachee	Does not include line Kurrachee to Deesa, which is part of No. 4.	408·975	Complete	88,010	—	15,943	103,953	4,195	—	621	4,816	108,769
6	Bombay	Madras	Does not include line Bombay to Callian, which is part of No. 2.	789·21	Complete	76,117	—	3,381	79,498	3,964	—	24	3,988	83,486
7	Madras	Calcutta	Does not include line Calcutta to Raneegunge, which is part of No. 1.	1,056·257	Complete	114,205	—	168	114,373	7,704	—	178	7,882	122,255
8	Agra (Toondla)	Lahore	Does not include line Agra to Toondla, which is part of No. 3.	454·817	Complete	64,428	—	705	65,133	5,372	—	646	6,018	71,151
9	Calcutta	Amherst	Does not include line Calcutta to Barrackpore, which is part of No. 1.	1,238·793	Complete	171,075	—	2,758	173,833	19,186	—	1,430	20,616	194,449
10	Madras	Ceylon	Along South Indian Railway to Madura, and thence by road *viâ* Ramnad to Ramiswaram.	468·22	Complete	92,697	—7,676	—318	84,703	2,173	—1,724	—	449	85,152
11	Ceylon Coast (Talla Manaar).	Galle	(*See* Ceylon Account).	—	—	—	—	—	—	—	—	—	—	—
			SECONDARY LINES.											
12	Lahore	Peshawar	- - - - -	273·131	Complete	42,388	—	10,522	52,910	1,741	—	10	1,751	54,661
13	Lahore	Kurrachee	*Viâ* Multan and Indus Valley State Railway. Does not include Hyderabad to Kurrachee, which is part of No. 4.	722·182	Complete	102,831	—4,270	660	99,221	1,073	—	—	1,073	100,294
14	Hyderabad	Rawal Pindi	Along Indus Valley State Railway to Sukkur, and thence by road *viâ* Rajanpore, Dera Gazee Khan, Bunnoo, and Kohat.	664·55	Complete	73,351	—	1,197	74,548	2,550	—	117	2,667	77,215
15	Poona	Arconum (by road)	- - - - -	764·969	Complete	90,446	—	492	90,938	5,376	—	99	5,475	96,413
16	Sahibgunge	Dibrooghur	- - - - -	572·934	Complete	84,375	—18,397	—2,685	63,293	3,641	—156	892	4,377	67,670
17	Bangalore	Ceylon	Does not include line Tinnevelly to Paumben, which is partly included in No. 10 and partly in Nos. 38 and 96.	602·7712	Complete	72,214	—12,511	6,648	66,351	6,264	—2,051	5	4,218	70,569
18	Jubbulpore	Bhosawul	- - - - -	411·95	Complete	47,522	—	1,217	48,739	6,866	—	10	6,876	55,615
19	Agra	Khundwa	- - - - -	458·84	Complete	48,800	—38	717	49,479	4,940	—	14	4,954	54,433

20	Allyghur	Benares		450·19	Complete	65,731	—57	39	65,713	3,010			633	3,643	69,356	
21	Indore	Neemuch		156·86	Incomplete	19,359		—57	19,272	1,099			6	1,105	20,377	
22	Belgaum	Goa		98·884	Complete	9,902			9,902	694				694	10,596	
23	Bezwarra	Bellary	Does not include line Ausproe to Bellary, which is part of No. 6.	346·586	Complete	32,519		3	32,522	1,360				1,360	33,882	
24	Waddy	Hyderabad		116·6	Complete	15,500			15,500				16	16	15,516	
25	Dharwar	Coompta		119·558	Complete	5,913			5,913	11				11	5,924	
26	Calcutta	Saugor Island	Does not include line Calcutta to Sealdah, which is part of No. 1.	89·217	Complete	7,198			7,198	7,318			8	7,326	14,524	
27	Promo	Diamond Island		262·58	Complete	19,213		322	19,535	959			26	985	20,520	
28	Mogulserai	Benares		10·66	Complete	1,609		513	2,122						2,122	
29	Ahmedabad	Bhownugger		192·95	Complete	16,986		—10	16,976						16,976	
30	Umballa	Simla		72·5	Complete	8,224		1,169	9,393	1,364			765	2,129	11,522	
31	Meerut	Chuckrata		111·95	Complete	12,200		8	12,208	1,703				1,703	13,911	
32	Jacobabad	Quetta		188·4	Complete	25,361	—5,935	—2,412	16,964	216				216	17,180	
33	Quetta	Khelat		69·48	Complete		5,985	302	6,287						6,287	
34	Quetta	Kandahar		136·4	Complete	Military lines charged to Afghan Expedition.										
35	Peshawar	Jellalabad		79·5	Complete											
36	Kohat	Ali Kheyl		160·	Complete											
37	Nagpore	Wurrora		46·	Complete	8,322		8	8,330						8,330	
38	Madura	Tuticorin		98·	Complete		11,139	—2	11,137			2,051		2,051	13,188	
39	Gowhatty	Silchar		261·25	Complete	—37	18,258		18,221			156		156	18,377	
40	Parodha	Darjeeling		260·92	Complete	21,233	—1,580	909	20,562						20,562	
41	Lucknow	Sitapur		53·27	Complete	625		2,214	2,839						2,839	
			TERTIARY LINES.													
42	Manmad	Dhoolia		56·5	Complete	5,364			5,364	100				100	5,464	
43	Cawnpore	Futtehgurh		84·	Complete	7,210			7,210				2	2	7,212	
44	Cawnpore	Lucknow		43·942	Complete	8,547			8,547						8,547	
45	Agra	Muttra		31·574	Complete	2,448			2,448						2,448	
46	Bankipore	Bettiah		180·35	Complete	13,430	—184	—35	13,214	898				898	14,112	
47	Bankipur Tripod	Gya		57·491	Incomplete			4,832	4,832						4,832	
48	Ajmere	Nuseerabad		14·4	Incomplete	1,756			1,756						1,756	
49	Anadra	Mount Aboo		5·	Incomplete	422			422	109				109	531	
50	Narel	Matheran		5·25	Incomplete	640			640	13				13	653	
51	Dhond	Manmad		147·5	Incomplete	11,243		1,795	13,038						13,038	
52	Poona	Guneshkhind	Does not include line Poona to Kirkee, which is part of No. 6.	1·25	Incomplete	194			194	40				40	234	
53	Bezwarra	Masulipatam		43·	Incomplete	2,396			2,396	804			50	854	3,250	
54	Cuttack	False Point		56·66	Complete	3,953		—191	3,762	1,020			194	1,214	4,976	
55	Bimlipatam	Vizianagram	Does not include line Bimlipatam to Mothawalsah Junction, which is part of No. 7.	10·75	Complete	855			855						855	
56	Mercara	Mangalore		78·95	Complete	15	5,420		5,435						5,435	
57	Gazeeabad	Bandikui		145·6	Complete	15,797	—522	62	15,337	500				500	15,837	
58	Umballa	Pattiala	Does not include line Umballa to Rajpoora, which is part of No. 8.	17·	Complete	Cost recovered from the Maha Raja of Pattialla.										
59	Umballa	Lahore, through Ferozepore.	Does not include line Umballa to Loodiana, which is part of No. 8.	127·6	Complete	3,718		900	4,618						4,618	
60	Umritsar	Bukloh, through Dulhousie.		108·	Complete	6,152		618	6,770						6,770	
61	Kuldana	Baragully		13·5	Complete			317	317						317	
62	Prome	Laingba		49·86	Complete	347			347	61				61	408	
			Carried forward	16,681·3512		2,042,705	—10,420	52,048	2,084,333	268,038	—1,724		6,839	273,153	2,357,486	

No. 75.—Statement showing Cost of Main and other Lines of Telegraph defrayed from the Revenues of *India* to Close of 1878-79—*continued*.

Number of Line.	LINES. From	To	Sections included as Alternative Lines between the Two Places, or excluded because shown as Parts of other Lines.	Number of Miles.	Complete or Incomplete on 31st March 1879.	Total Cost of Lines to End of 1877-78.	Add or Deduct Corrections.	Capital Outlay of 1878-79.	Total Cost of Lines to End of 1878-79.	BUILDINGS. Total Cost of Buildings to End of 1877-78.	Add or Deduct Corrections.	Capital Outlay of 1878-79.	Total Cost of Buildings to End of 1878-79.	Total of Lines and Buildings to End of 1878-79.
						£.	£.	£.	£.	£.	£.	£.	£.	£.
			Brought forward - - -	16,681·3512	- -	2,042,705	—10,420	52,048	2,084,333	268,038	—1,724	6,839	273,153	2,357,486
			TERTIARY LINES—*continued*.											
63	Thaycthamine -	Tounghoo - -	- - - - - -	102·53	Complete -	9,922	- -	- -	9,922	2,379	- -	29	2,408	12,330
64	Manaar - -	Jaffna - -	(*See* Ceylon Account).	—	—	—	—	—	—	—	—	—	—	—
65	Dambulla - -	Trincomalee -	- ditto - ditto.	—	—	—	—	—	—	—	—	—	—	—
66	Kandy - -	Batticaloa - -	- ditto - ditto.	—	—	—	—	—	—	—	—	—	—	—
67	Wuzeerabad -	Sealkote - -	- - - - - -	28·5	Complete -	1,078	- -	19	1,097	- -	- -	- -	- -	1,097
68	Rangoon - -	Elephant Point -	Does not include line Rangoon to Elephant Point line Junction, which is part of No. 9.	30·98	Complete -	3,101	- -	—200	2,901	690	- -	2	692	3,593
69	Sattara - -	Mahableshwar -	- - - - - -	30·	Complete -	2,523	- -	- -	2,523	540	- -	- -	540	3,063
70	Veerungaum -	Kharaghora -	Cost debited to Public Works Department.	21·5	Complete -	1,798	- -	—1,733	65	- -	- -	- -	- -	65
71	Anand - -	Palee - - -	- - - - - -	32·25	Complete -	1,492	- -	- -	1,492	- -	- -	- -	- -	1,492
72	Rawul Pindi -	Murree - -	- - - - - -	39·75	Complete -	3,689	- -	- -	3,689	54	- -	- -	54	3,743
73	Kalakaserai -	Abbottabad - -	- - - - - -	44·	Complete -	4,097	—125	- -	3,972	57	- -	- -	57	4,029
74	Nowshera - -	Hotimurdan -	- - - - - -	15·	Complete -	1,486	- -	7	1,493	59	- -	- -	59	1,552
75	Jubbulpore (Kureli)	Saugor - -	Does not include line Jubbulpore to Kureli, which is part of No. 2.	70·	Complete -	5,987	- -	- -	5,987	4	- -	- -	4	5,991
76	Pipariah - -	Pachmaree - -	- - - - - -	28·5	Complete -	- -	- -	2,635	2,635	- -	- -	- -	- -	2,635
77	Akola - - -	Akote - - -	- - - - - -	28·	Complete -	1,767	- -	- -	1,767	15	- -	- -	15	1,782
78	Gwalior - -	Morar - - -	- - - - - -	4·362	Complete -	352	- -	- -	352	780	- -	- -	780	1,132
79	Indore (Fatehabad)	Oojein - - -	Does not include line Indore to Fatehabad, which is part of No. 21.	14·	Complete -	Cost recovered from the Maha Raja of Sindia.								
80	Chundowsie Junction.	Raneekhet - -	- - - - - -	110·61	Complete -	4,685	- -	36	4,721	4	- -	- -	4	4,725
81	Hyderabad - -	Secunderabad -	Does not include line Hyderabad to Hossian Saugor Junction, which is part of No. 24.	2·4	Complete -	262	- -	- -	262	400	- -	- -	400	662
82	Mysore - -	Ootacamund and Mettapollium.	- - - - - -	91·81	Complete -	7,012	- -	- -	7,012	- -	- -	- -	- -	7,012
83	Calcutta - -	Diamond Harbour	Does not include line Calcutta to Kidderpore, which is partly included in No. 1, and partly in No. 26.	25·063	Complete -	1,265	- -	101	1,366	4	- -	- -	4	1,370
84	Calcutta - -	Canning - -	Does not include line Calcutta to Sealdah, which is part of No. 1.	28·24	Complete -	Cost not paid by the Department.								
85	Wudwan - -	Joonaghur - -	- - - - - -	137·	Complete -	6,944	- -	- -	6,944	- -	- -	- -	- -	6,944
86	Kalka - - -	Kussowlie - -	- - - - - -	9·	Complete -	1,030	- -	- -	1,030	- -	- -	- -	- -	1,030
87	Kussowlie - -	Dugshai - -	- - - - - -	9·	Complete -	185	- -	- -	185	- -	- -	- -	- -	185
88	Roorkee - -	Hurdwar - -	- - - - - -	19·	Complete -	869	- -	- -	869	- -	- -	- -	- -	869
89	Garhi Harsaru -	Furrucknugger -	- - - - - -	7·5	Complete -	58	522	- -	580	- -	- -	- -	- -	580
90	Prome (Yoonziki)	Thayetmyo - -	Does not include line Prome to Yoonziki Junction, which is part of No. 62.	6·76	Complete -	5,770	- -	- -	5,770	1,518	- -	- -	1,518	7,288

91	Peshawar - -	Cherat - -	Exclusive of 14 miles of wire of this line, carried on supports of the Section Nowshera to Peshawar.	14·	Complete -	1,084	- -	- -	1,084	- -	- -	- -	- -	- -	1,084
92	Nalhati - -	Azimgunge - -	- - - - -	27·25	Complete -	359	- -	115	474	- -	- -	- -	- -	- -	474
93	Burhee - -	Huzareebagh -	- - - - -	22·426	Complete -	364	- -	- -	364	65	- -	- -	- -	65	429
94	Sheally - -	Negapatam - -	- - - - -	39·	- - -	-	3,003	- -	3,003	- -	1,724	- -	- -	1,724	4,727
95	Dehree - -	Arrah - - -	- - - - -	59·17	Complete -	35	- -	- -	35	- -	- -	- -	- -	- -	35
96	Tuticorin (Manaachi).	Tinnevelly - -	- - - - -	18·25	Complete -	193	- -	- -	193	- -	- -	- -	- -	- -	193
97	Parbuttypore -	Dinagepore - -	- - - - -	18·	Complete -	155	1,580	- -	1,735	- -	- -	- -	- -	- -	1,735
98	Parbuttypore -	Rungpore - -	- - - - -	33·5	Incomplete	2,273	- -	739	3,012	- -	- -	- -	- -	- -	3,012
99	Tellichery - -	Cannanore - -	- - - - -	11·7	Complete -	-	765	84	849	- -	- -	- -	- -	- -	849
100	Lucknow - -	Byramghat - -	- - - - -	21·33	- - -	1,226	- -	- -	1,226	- -	- -	- -	- -	- -	1,226
101	Umritsur - -	Dhurmsala - -	- - - - -	119·	Incomplete	1	- -	1,501	1,502	- -	- -	- -	- -	- -	1,502
102	Jummoo - -	Gilghit - -	Gilghit Section under survey - -	- -	Incomplete	4,403	- -	376	4,779	- -	- -	- -	- -	- -	4,779
103	Moulmein - -	Mergui - -	Route only surveyed - - - -	- -	Incomplete	3	- -	5	8	- -	- -	- -	- -	- -	8
	Poona - -	Ahmednagar -	Dismantled, 12th January 1878 - -	- -	- -	5,857	—5,857	—	—	—	—	—	—	—	—
			LOCAL LINES:												
104	Nassick Road -	Nassick - -	- - - - -	4·5	Complete -	125	- -	- -	125	- -	- -	- -	- -	- -	125
105	Lucknow Railway Station.	Railway Agent's Office.	- - - - -	·73	Complete -	- -	56	- -	56	- -	- -	- -	- -	- -	56
106	Lucknow Office -	Cantonment -	- - - - -	1·7	Complete -	24	- -	11	35	- -	- -	- -	- -	- -	35
107	Benares Cantonment.	City - - -	- - - - -	3·38	Complete -	167	- -	35	202	- -	- -	- -	- -	- -	202
108	Allahabad - -	Kuttra - -	- - - - -	2·31	Complete -	190	- -	—23	167	- -	- -	- -	- -	- -	167
109	Ditto - - -	City - - -	- - - - -	·58	Complete -	102	- -	- -	102	- -	- -	- -	- -	- -	102
110	Bombay - -	Great Indian Peninsula Railway Agent's Office.	- - - - -	·028	Complete -	- -	5	- -	5	- -	- -	- -	- -	- -	5
111	Kaumpore - -	Chowbuttia - -	- - - - -	2·69	Complete -	- -	125	- -	125	- -	- -	- -	- -	- -	125
112	Sambhur Junction	Sambhur - -	- - - - -	4·25	Complete -	175	- -	- -	175	- -	- -	- -	- -	- -	175
113	Barrh - - -	Newadi Ghat -	- - - - -	2·7	Complete -	- -	- -	70	70	- -	- -	- -	- -	- -	70
114	Bazidpore - -	Sultangunge -	- - - - -	7·	Complete -	- -	- -	18	18	- -	- -	- -	- -	- -	18
115	Chitpore - -	Eastern Bengal Railway.	- - - - -	1·875	Complete -	120	- -	- -	120	- -	- -	- -	- -	- -	120
116	Rawalpindi - -	Director of State Railways' Office.	- - - - -	·2	Complete -	- -	- -	40	40	- -	- -	- -	- -	- -	40
117	Indore Railway Station.	City Branch -	- - - - -	1·	Complete -	- -	38	- -	38	- -	- -	- -	- -	- -	38
118	Suburmatty Junction.	Western Rajputana, Store-keeper's Office.	- - - - -	1·	Complete -	- -	No expenditure during 1878–79.								
119	Railway Station, Ahmednuggur.	Engineer-in-Chief's Office.	- - - - -	4·5	Complete -	—2	181	- -	179	- -	- -	- -	- -	- -	179
120	Salem - - -	Erode - - -	Wire carried on Madras Railway Posts - -		Complete -	430	- -	- -	430	- -	- -	- -	- -	- -	430
121	Powder-proof Range.	St. Thomas Mount	- - - - -	·331	Complete -	- -	45	- -	45	- -	- -	- -	- -	- -	45
122	Abdool Rohoman Junction.	Abdool Rohoman Office.	- - - - -	·17	Complete -	- -	- -	Military line charged to Afghan Expedition.							
123	Public Lines rented to Local Administrations.	- - -	- - - - -	31·0544	Complete -	1,528	—45	449	1,932	1	- -	- -	1		1,933
124	Private Lines -	- - -	- - - -	15·541	Complete -	2,485	- -	975	3,460	- -	- -	- -	- -	- -	3,460
125	Municipal Lines -	- - -	- - - -	8·36	Complete -	86	- -	931	1,017	- -	- -	- -	- -	- -	1,017
126	Colombo - -	Railway Station -	(*See* Ceylon Account).	—	—	—	—	—	—	—	—	—	—	—	—
			Carried forward - - -	18,094·6316	- -	2,129,460	—10,127	58,239	2,177,572	274,608	- -	6,870	281,478		2,459,050

No. 75.—Statement showing Cost of Main and other Lines of Telegraph defrayed from the Revenues of *India* to Close of 1878-79—*continued*.

Number of Line.	LINES. From	To	Sections included as alternative Lines between the Two Places, or excluded because shown as Parts of other Lines.	Number of Miles.	Complete or Incomplete on 31st March 1879.	Total Cost of Lines to End of 1877-78.	Add or Deduct Corrections.	Capital Outlay of 1878-79.	Total Cost of Lines to End of 1878-79.	BUILDINGS. Total Cost of Buildings to End of 1877-78.	Add or Deduct Corrections.	Capital Outlay of 1878-79.	Total Cost of Buildings to End of 1878-79.	Total of Lines and Buildings to End of 1878-79.
						£.	£.	£.	£.	£.	£.	£.	£.	£.
			Brought forward - - -	18,094·6316	- -	2,129,460	—10,127	58,239	2,177,572	274,608	- -	6,870	281,478	2,459,050
	Workshop and Press Capital:		MISCELLANEOUS.											
	Materials - - - - - -		- - - - - -	- -	- -	9,864	- -	—516	9,346	- -	- -	- -	- -	9,346
	Machinery and Plant - - -		- - - - -	- -	- -	9,932	- -	883	10,815	- -	- -	- -	- -	10,815
	Buildings - - - - - -		- - - - -	- -	- -	- -	- -	- -	- -	13,025	- -	497	13,522	13,522
	Storehouses at Calcutta, Madras, and Bombay.		- - - - -	- -	- -	30	- -	- -	30	44,540	- -	1,519	46,059	46,089
	Quarters for Officers - - -		- - - - -	- -	- -	- -	- -	- -	- -	1,043	- -	- -	1,043	1,043
	First equipment of Offices - -		- - - - -	- -	- -	16,756	- -	2,634	19,390	- -	- -	- -	- -	19,390
	Stores:													
	Stock, including Stores from Lines, London Stores not yet received, &c.		- - - - -	- -	- -	227,881	- -	—22,212	205,669	- -	- -	- -	- -	205,669
	Manufacture — Works not outturned, and Workshop Suspense and Renewals.		- - - - -	- -	- -	9,583	- -	—945	8,638	- -	- -	- -	- -	8,638
			TOTAL CAPITAL EXISTING - - -	- -	- -	2,403,506	—10,127	38,081	2,431,460	333,216	- -	8,886	342,102	2,773,562
	Add—Lines, Buildings, and Stores abandoned - - - - - -			- -	- -	552,991	10,127	—2,576	560,542	3,355	- -	- -	3,355	563,897
	Add—Balances of Suspense Heads, "Advances," "Sales," "Purchases," and "Contracts."			- -	- -	8,292	- -	10,436	18,728	- -	- -	- -	- -	18,728
			GRAND TOTAL, INDIA - - -	18,094·6316	- -	2,964,789	- -	45,941	3,010,730	336,571	- -	8,886	345,457	3,356,187
			CEYLON.											
11	Ceylon Coast (Talla Manaar).	Galle - - -	- - - - -	320·48	- -	13,922	- -	15	13,937	- -	- -	- -	- -	13,937
64	Manaar - -	Jaffna - - -	- - - - -	66·42	Complete -	4,223	- -	- -	4,223	- -	- -	- -	- -	4,223
65	Dambulla - -	Trincomalee -	- - - - -	69·5	Complete -	2,455	- -	- -	2,455	- -	- -	- -	- -	2,455
66	Kandy - -	Badulla and Batticaloa	- - - - -	150·695	Complete -	7,831	- -	—2	7,829	- -	- -	- -	- -	7,829
126	Colombo - -	Railway Station -	Wire (one mile) carried on supports of Section Peradineya Junction to Colombo.	- -	- -	50	- -	- -	50	- -	- -	- -	- -	50
	First equipment of Lines - - -		- - - - -	- -	- -	2,594	1	- -	2,595	- -	- -	- -	- -	2,595
	First equipment of Offices - - -		- - - - -	- -	- -	22	- -	- -	22	- -	- -	- -	- -	22
	Constructing Line for opening Matale Office.		- - - - -	- -	- -	15	- -	- -	15	- -	- -	- -	- -	15
	Departmental Lines and Offices - -		- - - - -	- -	- -	1	—1	—	—	—	—	—	—	—
			TOTAL CAPITAL EXISTING - -	617·845*	- -	31,113	- -	13	31,126	- -	- -	- -	- -	31,126
	Deduct—Cost of Ceylon Telegraphs not paid from Indian Revenues - -			- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	24,355
			NET TOTAL, CEYLON - - -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	6,771

* This includes 10·75 miles of lines from Gampola to Nawalapitiya and Colombo to Mahara, the cost of which has been paid by the Ceylon Government.

No. 76.—ACCOUNT showing the Amount of DEBT incurred and transferred for PRODUCTIVE PUBLIC WORKS, and the Amount applied to the CONSTRUCTION of those WORKS, during the Year ended 31st March 1879, and the BALANCE.

	£.		£.
Balance unapplied, 1st April 1878 - - - - - - - -	—	Applied to Construction of Works during 1878-79 - - - -	4,381,898
Debt incurred during 1878-79:—	£.		
In India - - - - - - - - -	3,908,360	-	
Debt transferred for Productive Public Works in the Account of the year 1878-79 - - - -	473,538		
	4,381,898	Balance unapplied on 31st March 1879 - - - - - - -	—
£.	4,381,898	£.	4,381,898

No. 77.—ACCOUNT showing AMOUNT of BILLS Drawn by the SECRETARY of STATE for INDIA on the TREASURIES in CALCUTTA, MADRAS, and BOMBAY, AMOUNT of BILLS Discharged in INDIA, and AMOUNT of BILLS Outstanding, during the Year ended 31st March 1879; and the SUMS in STERLING received in ENGLAND on account of those Amounts respectively.

	Bills Outstanding on 1st April 1878.		Bills drawn on India.		Bills Discharged in India.		Bills Outstanding on 31st March 1879.	
	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.
	Rs.	£.	*Rs.*	£.	*Rs.*	£.	*Rs.*	£.
IN CALCUTTA - - - - - - -	1,23,69,000	1,066,276	13,31,63,388	10,989,642	13,80,38,838	11,460,447	74,93,550	595,471
IN MADRAS - - - - - - -	78,000	6,800	12,99,224	108,702	13,03,862	109,709	73,362	5,793
IN BOMBAY - - - - - - -	50,68,000	436,986	3,46,61,000	2,850,221	3,53,11,000	2,937,584	44,18,000	349,623
TOTAL - - -	1,75,15,000	1,510,062	*16,91,23,612	13,948,565	17,46,53,700	14,507,740	1,19,84,912	950,887

	Rs.
* Amount of Bills drawn - - - - - - - - - - - - - - -	16,91,23,612
Amount of Bills drawn if issued at 2 *s.* the Rupee - - - - - - - - - -	13,94,85,650
Difference shown as Loss by Exchange (included in Account, No. 59, page 157) -	2,96,37,962

	s.	*d.*
The average rate of Exchange on Remittances during the year was - - - - - -	1	7·7609

Calcutta, 14 February 1880.
India Office, 13 May 1880.

W. Waterfield, Comptroller General.
Thos. W. Keith, Accountant General.

PART II.

ESTIMATE

OF

REVENUE AND EXPENDITURE,

1879-80.

No. 1.—ABSTRACT ACCOUNT showing the ESTIMATED REVENUE and

REVENUE.	1878-79.	ESTIMATE, 1879-80.
	£.	£.
Land Revenue	22,323,869*	21,679,000
Tributes and Contributions	703,660	714,000
Forest	605,433	662,091
Excise on Spirits and Drugs	2,619,349	2,765,000
Assessed Taxes	900,920	797,000
Provincial Rates	2,638,835	2,706,000
Customs	2,326,561	2,231,000
Salt	6,941,120	7,335,000
Opium	9,399,401	10,459,000
Stamps	3,110,540	3,203,000
Registration	266,360*	262,000
Mint	172,335	254,038
Post Office	911,806	968,000
Telegraph	426,694	487,476
Minor Departments	84,977	95,266
Law and Justice	647,130*	663,000
Police	211,108	221,000
Marine	250,595	206,017
Education	147,425	137,000
Medical	44,332	54,751
Stationery and Printing	47,096	52,916
Interest	628,367	711,325
Receipts in aid of Superannuation, Retired, and Compassionate Allowances	667,485	531,442
Miscellaneous	348,218*	327,246
Railways	10,822	—
Irrigation and Navigation	168,619	192,000
Other Public Works	571,076	479,858
Provincial and Local Deficits	973	59,000
Army	974,781	947,812
Gain by Exchange on Transactions with London	133,313*	324,000
TOTAL £.	58,283,200*	59,525,238
Revenue from Productive Public Works:		
Railways	6,167,312*	6,701,000
Irrigation and Navigation	622,156	678,967
Ditto ditto Portion of Land Revenue due to Irrigation	126,934	710,000
TOTAL £.	6,916,402*	8,089,967
GRAND TOTAL, REVENUE £.	65,199,602	67,615,205

* The reason that these figures do not correspond with those contained in the Finance and Revenue Accounts for 1878-79, Part I., is that the new arrangement of these items, which has been adopted in 1879-80, has been applied in the above Account to the year 1878-79, for purposes of comparison.

EXPENDITURE, for 1879–80, compared with the RESULTS of 1878–79.

EXPENDITURE.	1878–79.	ESTIMATE, 1879–80.
	£.	£.
Refunds and Drawbacks	406,562	350,000
Payments in Realisation of Revenue:		
Land Revenue	2,960,010*	2,944,749
Forest	454,934	521,177
Excise on Spirits and Drugs	87,839	110,000
Assessed Taxes	37,617	35,000
Provincial Rates	64,431	50,000
Customs	200,417	201,000
Salt	404,743	356,223
Opium	1,698,730	2,058,856
Stamps	115,452	114,250
Registration	160,801*	162,000
Mint	103,991	91,583
Post Office	1,033,327	1,133,032
Telegraph	470,790	482,038
Allowances and Assignments under Treaties and Engagements	1,826,484	1,899,965
TOTAL of the Direct Claims and Demands upon the Revenues, including Charges of Collection, and Cost of Salt and Opium £.	10,026,128*	10,509,873
Interest on Permanent and Floating Debt	4,575,069	4,451,735
Interest on Service Funds and other Obligations	378,952	381,027
Administration	1,487,852	1,486,247
Minor Departments	355,347	362,522
Law and Justice	3,297,063*	3,291,049
Police	2,419,119	2,485,000
Marine	548,703	548,363
Education	978,254	971,864
Ecclesiastical	155,200	155,800
Medical	669,059	672,901
Stationery and Printing	471,470	432,757
Political Agencies	448,793	440,440
Civil Furlough and Absentee Allowances	231,561	214,386
Superannuation, Retired, and Compassionate Allowances	1,997,327	2,087,279
Miscellaneous	293,094*	314,615
Famine Relief	313,420	99,343
Railways	226,846	360,000
Irrigation and Navigation	630,919	753,551
Other Public Works	4,318,247	4,104,405
Provincial and Local Surpluses	716,378	324,000
Army	17,092,488†	20,974,348†
Loss by Exchange on Transactions with London	3,359,144	3,188,000
TOTAL EXPENDITURE, ORDINARY £.	54,990,433	58,609,505
Expenditure on Productive Public Works (Working Expenses and Interest):		
Railways	6,334,981	6,627,076
Irrigation and Navigation	432,118	462,109
Interest on Debt incurred for Productive Public Works	1,407,824	1,587,000
TOTAL £.	8,174,923	8,676,185
GRAND TOTAL £.	63,165,356	67,285,690
PRODUCTIVE PUBLIC WORKS (CAPITAL EXPENDITURE) £.	4,381,898	3,564,140

ESTIMATE, 1879–80.	£.
Revenue	67,615,205
Expenditure chargeable thereon	67,285,690
Excess of Revenue over Expenditure £.	329,515

† *See* note on page 195.

No. 2.—ACCOUNT showing the ESTIMATED REVENUE (Imperial, Provincial, and Local) in each of

HEADS OF REVENUE.	INDIA, GENERAL.		CENTRAL PROVINCES.		BRITISH BURMAH.		ASSAM.		
	1878-79.	1879-80.	1878-79.	1879-80.	1878-79.	1879-80.	1878-79.	1879-80.	
	£.	£.	£.	£.	£.	£.	£.	£.	
Land Revenue	84,424	91,000	607,244	608,200	901,947	953,000	378,618	387,000	
Tributes and Contributions	227,607	234,600	12,439	14,800	- -	- -	- -	- -	2
Forest	5,510	8,500	85,286	113,100	113,756	109,600	16,178	15,000	3
Excise on Spirits and Drugs	23,502	22,500	158,022	163,900	190,276	196,400	183,812	183,800	4
Assessed Taxes	14	- -	31,050	31,300	- -	- -	- -	- -	5
Provincial Rates	2,705	2,400	43,753	63,400	32,406	32,300	3,837	4,000	6
Customs	3,374	100	- -	- -	479,620	540,000	- -	- -	7
Salt	1,631,927	1,850,100	- -	- -	12,147	16,000	- -	- -	8
Opium	- -	100	- -	17,500	- -	33,000	- -	48,000	9
Stamps	26,909	30,000	107,000	122,000	79,580	78,900	59,420	62,000	10
Registration	*677	600	*4,943	5,300	*1,143	1,300	*3,376	4,000	11
Mint	53,287	69,000	- -	- -	- -	- -	- -	- -	12
Post Office	132,942	965,300	21,487	- -	19,738	- -	14,845	- -	13
Telegraph	403,627	460,300	- -	- -	- -	- -	- -	- -	14
Minor Departments	11,411	9,700	97	500	231	200	85	100	15
Law and Justice	*36,166	37,400	*51,521	57,800	*47,743	50,200	*14,154	15,400	16
Police	565	700	18,220	20,800	19,121	23,200	5,418	6,500	17
Marine	779	- -	- -	- -	10,363	13,500	- -	- -	18
Education	842	1,000	7,402	7,000	4,501	3,600	2,343	2,300	19
Medical	2	200	271	300	1,633	1,000	125	200	20
Stationery and Printing	9,431	9,400	1,286	1,500	199	300	143	100	21
Interest	269,152	321,400	2,723	2,300	1,366	1,300	1,221	1,300	22
Receipts in aid of Superannuation, Retired, and Compassionate Allowances	108,390	103,000	98	100	435	500	192	100	23
Miscellaneous	42,046	40,900	10,762	9,800	12,841	21,000	*2,994	4,100	24
Railways	- -	- -	- -	- -	- -	- -	- -	- -	25
Irrigation and Navigation	213	500	- -	- -	155	200	- -	- -	26
Other Public Works	29,659	28,100	29,806	11,300	11,646	10,800	9,181	8,500	27
Provincial and Local Deficits	973	1,400	- -	21,400	- -	- -	- -	17,900	28
Army	506,215	501,700	- -	- -	- -	- -	- -	- -	29
Gain by Exchange on Transactions with London	*86,722	258,000	68	100	825	1,400	1	- -	30
TOTAL £.	*3,699,071	5,047,900	1,193,478	1,272,400	1,941,672	2,088,300	695,943	760,300	31
Revenue from Productive Public Works:									
Railways	*5,635,706	5,701,500	11,373	32,000	97,561	100,000	- -	- -	32
Irrigation and Navigation	*1,110	- -	- -	- -	- -	- -	- -	- -	33
Ditto - - Portion of Land Revenue due to Irrigation	- -	- -	- -	- -	- -	- -	- -	- -	34
TOTAL £.	*5,636,816	5,701,500	11,373	32,000	97,561	100,000	- -	- -	35
GRAND TOTAL, REVENUE £.	9,335,887	10,749,400	1,204,851	1,304,400	2,039,233	2,188,300	695,943	760,300	36

* The reason that these figures do not correspond with those contained in the Finance and Revenue Accounts for 1878-79, Part I., is that the new arrangement of these items, which has been adopted in 1879-80, has been applied in the above Account to the year 1878-79, for purposes of comparison.

the PROVINCES of *British India*, and in *England*, for 1879-80, compared with the RESULTS of 1878-79.

	BENGAL.		NORTH WESTERN PROVINCES and OUDH.		PUNJAB.		MADRAS.		BOMBAY.		ENGLAND.		TOTAL.	
	1878-79.	1879-80.	1878-79.	1879-80.	1878-79.	1879-80.	1878-79.	1879-80.	1878-79.	1879-80.	1878-79.	1879-80.	1878-79.	1879-80.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	3,767,082	3,749,400	5,942,197	5,703,300	*1,987,644	2,012,400	4,965,548	4,376,500	*3,689,165	3,798,200	- -	- -	*22,323,869	21,679,000
2	- -	- -	- -	- -	28,513	28,000	344,643	344,600	90,458	92,000	- -	- -	703,660	714,000
3	41,603	45,900	112,676	99,100	50,062	65,000	60,679	60,500	118,189	143,900	1,494	1,491	605,433	662,091
4	702,822	703,000	256,707	309,200	96,546	96,100	587,926	623,100	419,736	467,000	- -	- -	2,619,349	2,765,000
5	201,940	255,000	215,101	121,000	132,434	56,000	79,955	90,700	240,426	243,000	- -	- -	900,920	797,000
6	727,077	713,500	755,632	851,800	248,064	244,600	611,899	572,300	213,462	221,700	- -	- -	2,638,835	2,706,000
7	996,179	867,000	- -	- -	- -	- -	206,632	228,800	640,756	595,100	- -	- -	2,326,561	2,231,000
8	2,375,765	2,460,500	- -	- -	- -	- -	1,463,215	1,563,300	1,458,066	1,445,100	- -	- -	6,941,120	7,335,000
9	7,006,132	7,042,400	- -	38,000	- -	- -	- -	- -	2,393,269	3,280,000	- -	- -	9,399,401	10,459,000
10	1,078,469	1,157,000	508,876	490,800	280,153	298,200	530,135	536,800	439,998	427,300	- -	- -	3,110,540	3,203,000
11	*98,917	100,000	*50,756	46,800	*22,178	22,300	*52,038	50,000	*32,332	31,700	- -	- -	*266,360	262,000
12	- -	- -	- -	- -	- -	- -	22	- -	118,974	185,000	52	38	172,335	254,038
13	186,970	400	116,490	- -	157,403	2,300	114,440	- -	147,491	- -	- -	- -	911,806	968,000
14	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	23,067	27,176	426,694	487,476
15	28,258	27,100	5,974	6,000	3,254	3,800	8,266	9,400	2,566	2,700	24,835	35,766	84,977	95,266
16	*164,602	178,100	*114,039	103,800	*73,454	74,500	*82,060	80,000	*63,391	65,800	- -	- -	*647,130	663,000
17	43,186	46,000	35,417	35,400	14,133	14,500	38,072	38,600	36,976	35,300	- -	- -	211,108	221,000
18	165,388	129,200	- -	- -	- -	- -	1,698	2,100	72,367	58,200	- -	3,017	250,595	206,017
19	47,960	45,000	12,183	13,500	9,755	9,300	18,630	19,500	43,809	35,800	- -	- -	147,425	137,000
20	19,559	24,000	1,528	1,200	2,011	1,800	7,852	13,900	9,438	9,400	1,913	2,751	44,332	54,751*
21	10,994	9,500	11,732	15,000	5,618	6,200	3,322	3,700	4,371	6,300	- -	916	47,096	52,916
22	85,784	83,900	23,176	22,200	5,932	9,400	71,632	106,600	151,948	153,100	15,433	9,825	628,367	711,325
23	6,568	7,000	1,264	1,400	2,735	2,800	254,498	192,600	197,691	123,000	95,614	100,942	667,485	531,442
24	*107,504	110,200	*27,231	25,400	17,907	16,900	87,030	66,600	26,378	19,500	13,525	12,246	*348,218	327,246
25	- -	- -	10,822	- -	- -	- -	- -	- -	- -	- -	- -	- -	10,822	—
26	69,718	71,400	71,715	85,300	9,457	13,600	7,135	10,400	10,226	10,600	- -	- -	168,619	192,000
27	94,276	70,200	123,529	102,400	64,926	57,300	63,123	70,000	128,149	106,000	16,781	15,258	571,076	479,858
28	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	18,300	- -	973	59,000
29	- -	- -	- -	- -	- -	- -	216,596	189,300	204,151	167,300	47,819	89,512	974,781	947,812
30	4,022	2,500	2,523	1,000	3,929	700	10,438	25,300	24,785	35,000	- -	- -	*133,313	324,000
31	18,030,775	17,898,200	8,399,568	8,072,600	3,216,108	3,035,700	9,887,484	9,274,600	10,978,568	11,776,300	240,533	298,938	*58,283,200	59,525,238
32	175,310	240,000	- -	12,500	222,321	565,000	- -	- -	25,041	50,000	- -	- -	*6,167,312	6,701,000
33	85,113	106,600	303,748	316,400	198,662	215,700	20,595	23,700	12,376	15,600	552	967	*622,156	678,967
34	- -	- -	67,181	67,000	28,675	36,500	- -	578,500	31,078	28,000	- -	- -	126,934	710,000
35	260,423	346,600	370,929	395,900	449,658	817,200	20,595	602,200	68,495	93,600	552	967	*6,916,402	8,089,967
36	18,291,198	18,244,800	8,770,497	8,468,500	3,665,766	3,852,900	9,908,079	9,876,800	11,047,063	11,869,900	241,085	299,905	65,199,602	67,615,205

No. 3.—ACCOUNT showing the ESTIMATED EXPENDITURE (Imperial, Provincial, and Local) in each of

HEADS OF EXPENDITURE.	INDIA, GENERAL.		CENTRAL PROVINCES.		BRITISH BURMAH.		ASSAM.		
	1878-79.	1879-80.	1878-79.	1879-80.	1878-79.	1879-80.	1878-79.	1879-80.	
	£.	£.	£.	£.	£.	£.	£.	£.	
Refunds and Drawbacks	78,937	20,200	6,841	6,700	13,946	16,500	5,120	6,000	1
Payments in Realisation of Revenue:									
Land Revenue	105,830	100,200	73,872	77,000	118,542	143,500	88,452	91,700	2
Forest	11,032	12,100	39,303	60,700	71,742	91,900	12,568	14,300	3
Excise on Spirits and Drugs	529	1,000	7,209	8,600	1,442	1,500	1,142	1,000	4
Assessed Taxes	-	-	79	100	-	-	-	-	5
Provincial Rates	-	-	-	-	1,710	1,800	-	-	6
Customs	5	-	-	-	23,840	25,000	-	-	7
Salt	155,566	162,200	-	-	269	300	-	-	8
Opium	8	100	-	-	-	-	-	-	9
Stamps	857	1,000	1,437	1,600	1,508	1,600	1,384	2,200	10
Registration	339*	600	2,643*	2,700	555*	600	2,268*	2,600	11
Mint	51,958	45,000	-	-	-	-	-	-	12
Post Office	40,791	918,600	23,832	4,200	14,727	2,600	21,445	1,500	13
Telegraph	388,313	385,200	-	-	-	-	-	-	14
Allowances and Assignments under Treaties and Engagements	348,400	449,100	53,890	50,000	-	-	14,080	9,800	15
TOTAL of the Direct Claims and Demands upon the Revenues, including Charges of Collection, and Cost of Salt and Opium	1,182,565*	2,095,300	209,100*	211,600	248,281*	285,300	146,459*	129,100	16
Interest on Permanent and Floating Debt	1,978,627	1,859,300	-	-	-	-	-	-	17
Interest on Service Funds and other Obligations	213,050	219,100	966	1,000	458	500	497	600	18
Administration	430,138	440,300	41,389	40,000	36,939	38,200	17,796	15,700	19
Minor Departments	186,006	190,700	8,542	8,400	7,627	5,500	948	900	20
Law and Justice	179,412*	180,400	123,974*	124,000	135,270*	134,400	63,054*	64,300	21
Police	20,452	24,700	123,579	120,000	157,969	174,000	73,260	80,000	22
Marine	16,589	17,000	42	100	22,701	20,000	-	-	23
Education	11,515	11,800	53,905	53,000	20,113	28,600	19,629	19,700	24
Ecclesiastical	13,107	14,000	4,426	4,100	5,174	5,200	1,962	1,900	25
Medical	12,998	10,900	31,113	30,000	21,914	19,900	10,363	9,900	26
Stationery and Printing	—57,289	—69,200	11,968	13,800	12,655	19,000	5,940	5,300	27
Political Agencies	252,172	277,100	260	400	16,858	15,600	1,669	4,400	28
Civil Furlough and Absentee Allowances	410	200	-	-	847	500	-	-	29
Superannuation, Retired, and Compassionate Allowances	133,744	120,000	13,845	21,400	11,840	20,000	4,378	9,800	30
Miscellaneous	35,343	39,500	4,948	5,300	7,743	9,600	5,202*	5,800	31
Famine Relief	1,001	-	-	-	-	-	85	-	32
Railways	38,109	65,700	-	-	1,033	100	-	-	33
Irrigation and Navigation	12,482	10,700	-	-	19,977	18,100	-	-	34
Other Public Works	983,760	923,200	159,408	137,100	158,532	192,100	117,297	125,500	35
Provincial and Local Surpluses	-	-	13,563	-	87,050	26,700	3,168	-	36
Army	7,354,633	10,558,200	-	-	-	-	-	-	37
Loss by Exchange on Transactions with London	2,681,372	2,456,700	-	-	6	1,200	-	-	38
TOTAL EXPENDITURE, ORDINARY £.	15,680,196	19,445,600	801,028	770,200	981,987	1,014,500	471,707	472,900	39
Expenditure on Productive Public Works (Working Expenses and Interest):									
Railways	1,138,023	1,012,600	11,106	29,500	92,561	80,000	-	-	40
Irrigation and Navigation	-	-	-	-	-	-	-	-	41
Interest on Debt incurred for Productive Public Works	770,844	903,500	3,296	10,600	51,816	55,500	-	-	42
TOTAL	1,908,867	1,916,100	14,402	40,100	144,377	135,500	-	-	43
GRAND TOTAL £.	17,589,063	21,361,700	815,430	810,300	1,126,364	1,150,000	471,707	472,900	44
PRODUCTIVE PUBLIC WORKS (CAPITAL EXPENDITURE) £.	829,772	1,120,900	83,102	168,400	90,544	37,200	-	-	45

* The reason that these figures do not correspond with those contained in the Finance and Revenue Accounts for 1878-79, Part I., is that the new arrangement of these items, which has been adopted in 1879-80, has been applied in the above Account to the year 1878-79, for purposes of comparison.

Calcutta, Comptroller General's Office,
8 April 1880.

India Office, 13 May 1880.

the PROVINCES of *British India*, and in *England*, for 1879-80, compared with the RESULTS of 1878-79.

	BENGAL.		NORTH WESTERN PROVINCES and OUDH.		PUNJAB.		MADRAS.		BOMBAY.		ENGLAND.		TOTAL.	
	1878-79.	1879-80.	1878-79.	1879-80.	1878-79.	1879-80.	1878-79.	1879-80	1878-79.	1879-80.	1878-79.	1879-80.	1878-79.	1879-80.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	125,590	130,500	33,845	33,200	16,689	16,900	38,455	27,400	87,139	92,600	- -	- -	406,562	350,000
2	303,021*	296,200	673,565	644,200	250,021*	242,000	684,101	689,300	660,812*	660,000	1,794	649	2,960,010*	2,944,749
3	33,842	30,200	80,755	86,600	52,305	54,500	49,574	57,500	99,985	108,400	3,828	4,977	454,934	521,177
4	28,281	26,000	11,162	11,700	5,984	5,900	20,745	21,600	11,345	32,700	- -	- -	87,839	110,000
5	27,934	19,600	745	900	411	800	3,029	8,100	5,425	5,500	- -	- -	37,617	35,000
6	38,733	23,700	690	600	15,311	15,100	3,239	3,200	4,748	5,600	- -	- -	64,431	50,000
7	69,917	69,200	- -	- -	- -	- -	23,034	23,800	83,621	83,000	- -	- -	200,417	201,000
8	14,280	11,000	- -	- -	- -	- -	152,265	107,500	82,363	75,000	- -	223	404,743	356,223
9	1,695,727	2,056,600	- -	- -	- -	- -	- -	- -	2,057	2,000	938	156	1,698,730	2,058,856
10	25,090	26,200	6,278	6,400	7,433	7,800	14,593	14,600	15,227	15,500	41,645	37,350	175,452	114,250
11	59,583*	55,800	25,288*	27,100	12,157*	13,100	34,636*	36,000	23,332*	23,500	- -	- -	160,801*	162,000
12	- -	- -	- -	- -	- -	- -	1,484	1,200	41,165	37,100	9,384	8,283	103,991	91,583
13	267,678	27,500	138,544	18,300	183,737	13,100	96,238	10,900	154,979	8,900	91,356	127,432	1,033,327	1,133,032
14	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	82,477	96,838	470,790	482,038
15	213,430	211,100	116,687	120,000	75,108	73,400	222,325	216,700	748,499	748,800	34,065	21,065	1,826,484	1,899,065
16	2,903,106*	2,983,600	1,087,559*	949,000	619,156*	442,600	1,343,718*	1,217,800	2,020,697*	1,898,600	265,487	296,973*	10,026,128*	10,509,873
17	- -	- -	3,330	3,300	- -	- -	- -	- -	- -	- -	2,593,112	2,589,135	4,575,069	4,451,735
18	14,127	14,100	3,571	3,600	1,472	1,500	59,054	57,300	84,632	82,900	1,125	427	378,952	381,027
19	173,840	174,000	145,520	146,000	119,184	118,500	129,509	133,200	175,185	166,000	218,352	214,347	1,487,852	1,486,247
20	32,491	33,500	25,397	27,800	12,214	13,100	30,447	31,200	24,593	25,000	27,082	26,422	355,347	362,522
21	858,800*	865,100	564,659*	530,900	323,470*	323,800	493,943*	524,000	553,377*	543,200	1,095	949	3,297,063*	3,291,049
22	402,367	397,500	586,380	593,100	266,653	276,900	388,109	411,300	400,350	407,500	- -	- -	2,419,119	2,485,000
23	213,963	211,200	- -	- -	177	1,000	8,783	9,600	142,445	126,900	144,003	162,563	548,703	548,363
24	250,699	246,500	165,472	161,100	107,026	107,000	137,716	138,900	202,031	205,000	1,154	264	978,254	971,864
25	22,015	19,500	23,361	24,300	21,346	20,600	32,721	32,500	29,450	32,600	1,638	1,100	155,200	155,800
26	158,041	155,000	91,967	95,000	67,491	70,000	138,516	145,900	129,448	128,400	7,208	7,901	669,059	672,901
27	118,299	160,600	50,602	62,100	38,688	40,900	45,834	38,000	56,749	58,200	188,024	104,057	471,470	432,757
28	2,955	1,700	4,843	6,200	41,487	35,400	9,826	10,000	105,788	77,400	12,935	12,240	448,793	440,440
29	2,485	2,000	- -	- -	- -	- -	- -	- -	740	400	227,079	210,386	231,561	214,386
30	74,192	133,700	87,330	100,000	37,588	42,000	146,856	151,300	173,496	166,000	1,314,058	1,323,079	1,997,327	2,087,279
31	35,180*	55,000	23,308*	22,400	23,659	21,800	93,461	93,100	37,376	41,500	26,874	20,615	293,094*	314,615
32	—15,706	- -	121,129	10,000	443	100	179,780	- -	26,085	88,900	597	343	313,420	99,343
33	9,792	9,000	45,426	5,400	100,014	279,100	6,062	- -	26,410	700	- -	- -	226,846	360,000
34	115,363	178,600	34,382*	46,400	48,388	61,500	210,215	216,100	188,501	179,400	1,611	42,751	630,919	753,551
35	719,599	718,500	486,156	369,900	365,036	360,800	587,220	571,500	643,699	607,800	97,540	98,005	4,318,247	4,104,405
36	162,848	104,000	161,285	161,600	54,236	6,100	167,061	25,600	67,167	- -	- -	- -	716,378	324,000
37	- -	- -	- -	- -	- -	- -	3,071,164	2,998,800	2,683,756	2,891,600	3,982,935	4,525,748	17,092,488†	20,974,348†
38	27	- -	21	- -	42	100	21,867	30,000	655,809	700,000	- -	- -	3,359,144	3,188,000
39	6,254,492	6,464,000	3,711,698	3,318,100	2,247,764	2,222,800	7,301,868	6,836,100	8,427,784	8,428,000	9,111,909	9,637,305	54,990,433	58,609,505
40	134,629	204,200	8,802	16,000	206,495	469,400	15,039	14,000	39,050	64,500	4,689,276	4,736,876	6,334,981	6,627,076
41	80,561	82,000	116,300	131,000	92,979	95,300	67,256	74,700	24,911	29,000	50,111	50,109	432,118	462,109
42	321,346	350,700	260,522	266,700	- -	- -	- -	- -	- -	- -	- -	- -	1,407,824	1,587,000
43	536,536	636,900	385,624	413,700	299,474	564,700	82,295	88,700	63,961	93,500	4,739,387	4,786,985	8,174,923	8,676,185
44	6,791,028	7,100,900	4,097,322	3,731,800	2,547,238	2,787,500	7,384,163	6,924,800	8,491,745	8,521,500	13,851,296	14,424,290	63,165,356	67,285,690
45	781,873	409,800	287,643	322,700	1,087,584	761,400	278,395	101,300	250,116	145,900	692,869	497,440	4,381,898	3,564,140

† Army:	1878-79.	1879-80.
	£.	£.
Ordinary - - - - - -	16,416,108	16,442,042
Operations in Afghanistan - - -	676,380	3,207,880
Frontier Railways - - - -	- - -	1,324,426
£.	17,092,488	20,974,348

W. Waterfield, Comptroller General.

Thos. W. Keith, Accountant General.

EAST INDIA (MR. WILLIAM TAYLER).

RETURN to an Address of the Honourable The House of Commons, dated 12 March 1880;—*for*,

"COPY of a MEMORIAL addressed to the Secretary of State for *India* by Mr. *William Tayler*, late Commissioner of *Patna*, being his REPLY to a MINUTE of Sir *Frederick Halliday* on the subject of the INDIAN MUTINY, 1857, presented to Parliament at the close of last Session."

India Office,
15 March 1880.

EDWARD STANHOPE,
Under Secretary of State for India.

(*Sir Eardley Wilmot.*)

Ordered, by The House of Commons, *to be Printed*,
18 *March* 1880.

BOMBAY BRANCH
OF THE
Royal Asiatic Society.
CLASS

COPY of a MEMORIAL addressed to the Secretary of State for *India* by Mr. *William Tayler*, late Commissioner of *Patna*, being his REPLY to a MINUTE of Sir *Frederick Halliday* on the subject of the INDIAN MUTINY, 1857, presented to Parliament at the close of last Session.

INTRODUCTION.

BEFORE I enter upon a detailed refutation of Sir F. Halliday's "Memorandum," which has now been printed in the House of Commons, and to some extent circulated among the Members, I would wish to offer a few brief preliminary remarks on the character of the document.

It is, of course, natural and reasonable that Sir F. Halliday, under the present circumstances, should be desirous to substantiate his accusations against me, and defend himself from the serious charges, which, in self-vindication, I have thought it my duty to bring against him, charges which have been on record, in the India Office, ever since 1868, when my second Memorial was submitted to the Secretary of State; but that, after this lapse of time, and in spite of the official rejection of the great majority of his accusations, and the public refutation of his views, he should reproduce the same accusations, and reiterate the same opinions, is, to say the least, embarrassing.

To explain a little more fully what I mean, and render it intelligible to all who read this refutation, I will give a concise outline of the broad facts, as they stand.

In 1857 Mr. Halliday summarily removed me from my high appointment at Patna, on the ground specially set forth, that "under the influence of panic, "I had issued a disgraceful order for the withdrawal of the Christian officers "from the outlying stations."

After this dismissal, he recorded, in vindication of his act (which had caused general indignation in the Province) a long list of "*ex-post facto*" charges against me.

After vainly seeking for justice from Lord Canning, who was necessarily at the time dependent on the representations of Mr. Halliday, and whose *à priori* concurrence Mr. Halliday had wisely secured, I submitted an appeal to the Court of Directors.

The Court declined to restore me to the Commissionership, concurring at the time in disapproving of my withdrawal order as represented, but *exonerated me from all the serious charges brought against me*, warmly praised my administration, and gave me high praise and commendation for many of the very acts which Mr. Halliday had made grounds of complaint.

Subsequently to this, in 1864-65 events occurred which established, on several most important points, the accuracy of my views, and the entire inaccuracy of Mr. Halliday's. The men whom I had placed under precautionary arrest, as dangerous from their fanaticism, and whom *he* declared to be "innocent and inoffensive bookmen," were subsequently proved to be dangerous traitors, and their leader sentenced to death. The loyal men, who co-operated with me, and whom he had disparaged and dishonoured as traitors whom I unwisely trusted, were both a few years afterwards decorated for their loyalty.

Two members of the Supreme Council of Calcutta, Sir John Low and Mr. Dorin, who, misled by Mr. Halliday's representations in India at the time, had concurred in my condemnation, publicly retracted their opinions; the former expressing his regret, and bearing warm testimony as to the value of my services; the latter, his satisfaction that time had proved me to have been right.

Many other distinguished statesmen, and a host of honourable and able individuals, more or less connected with India, have since united in warm and hearty approval of all my acts, which had already been gratefully testified to by the residents of the Province; and when I returned to England, the Secretary of State, Sir S. Northcote, after due investigation of a memorial, which, by the advice of Sir John Lawrence, I had submitted to him, upheld and warmly lauded me on all important points of my administration, and was only deterred from recommending me for honours to Her Majesty in 1867, on account of two supposed errors which had been suggested to him by a third party, under circumstances which, when known, deprive the suggestion of any weight

Since then the entire press of England and India has warmly and continuously espoused my cause. The two distinguished historians of the Indian Mutiny, Sir John Kaye and Colonel Malleson, have ratified the verdict, and honoured me with warm and enthusiastic approval; 58 distinguished Members of Parliament, from both sides of the House, have presented a memorial to Lord Beaconsfield, and petitions signed by 174 individuals, connected with, or interested in, India, headed by Lord Napier and Ettrick, the Duke of Sutherland, Sir John Low, and many other distinguished individuals, have been presented, one to Sir S. Northcote, and the other to the House of Commons, on my behalf.

Such an accumulation of evidence is a matter of fact which cannot be contradicted or questioned.

And now, how does Sir F. Halliday deal with these facts? Does he, as an ordinary controversialist would, even while maintaining his own views, does he give *some little* credit for all this overwhelming testimony? Some slight admission, that *possibly* Sir John Low, Sir Herbert Edwardes, Sir George Clerk, General Colin Mackenzie, Sir Vincent Eyre, Dr. Alexander Duff, and the many other experienced and competent judges, *may* be right in their views? Does he pay any deference to the authoritative decisions of the Court of Directors, in regard to the charges from which they exculpated me? Does he show the slightest respect to the recorded conclusions of the Secretary of State, Sir Stafford Northcote, or the universal consensus of the Press? Under such a weight of testimony, does he abate anything from the severity and bitterness of his indictment against me, or express the smallest doubt as to the soundness of his own opinions, or the justice of his denouncement of mine?

None in the least; Statesmen, Members of the Indian Council, Directors, Newspapers, History, Members of Parliament, and Governors of India, are all contemptuously ignored. Disproved charges are reiterated in stronger terms; the distinguished statesmen who have so warmly, and I may say, so enthusiastically upheld me, are described as "persons who have been content to accept "Mr. Tayler's assertions, without ever suspecting that there *could be any other* "*version of the story*," and it is generously admitted that they "*may* have in- "cautiously committed themselves to vouch for Mr. Tayler's unrequited "merits."

Among these "persons" who "may have thus committed themselves, without "suspecting that there could be any other version," is General Sir John Low, who had special *cognisance of my case in Calcutta*, and in reliance on this "other "version," condemned me, and who has since reversed his judgment, and declared my services to have been of "immense benefit to Government."

Sir Stafford Northcote, also, must be enrolled among the unhappy "persons" "who never suspected that there could be any other version of the story," as also Dr. Duff, Sir Bartle Frere, Sir Herbert Edwardes, and a few other such ignorant and simple-minded men.

Then as to history, to which Sir F. Halliday refers, in the same tone of contempt, Sir John Kaye, the first author of the "History of the Sepoy War," himself Political Secretary to the India Office, who dwelt for years on the subject, with all the documents on both sides at his disposal.

What does Sir F. Halliday say of him? He actually leaves him out altogether! Does not even mention his name, or his history! While, as to Colonel Malleson, whose truthful, brilliant, and outspoken history has been accepted with general admiration, *him*, Sir F. Halliday styles a "*soi-disant* "historian," who, from the same material (*i.e.*, my assertions), "constructed a "history without even seeking to examine the records of the period."

Such

Such is the strange character of this statement, in itself so utterly bewilder ing, that it is difficult to know how to deal with it; and, however much I may wish to abbreviate my own reply, the multiplicity of statements, the reproduction of disproved charges, and resuscitation of irrelevant matter render it a most difficult task. A charge of blood-thirstiness can be made in a single line; its refutation may require pages.

Although, therefore, I am deeply impressed with the importance of condensation and brevity, yet the subjects necessary to be dealt with are so numerous, the details so intricate, and the accusations so grave, that each must be carefully discussed, while the plan adopted for years past by Sir F. Halliday, of presenting his charge to our mutual superiors in minutes and other papers which I *had not the privilege of seeing*, is, as I shall hereafter show, so ingenious and plausible, that without careful analysis his statements are, of course, calculated to make some impression on the reader until the actual facts are exposed.

Under these circumstances I shall be compelled to deal with every charge, old and new, in separate chapters, most of which will be brief, but two or three unavoidably longer.

I must not, however, omit to remind my readers that the only two charges which now, judicially speaking, require refutation, are the two errors of judg ment suggested by interested parties to Sir Stafford Northcote in 1867, and which alone prevented him from recommending me to the Queen for honours, and this, as he then kindly recorded, to his "sincere regret."

CHAPTER I.

Alleged Displeasure of the "Sudder Board."

The first question which is referred to by Sir Frederick Halliday is the alleged displeasure of the "Sudder Board."

It may be useful for those who are not familiar with the administrative organisation in Bengal, to mention that the Board of Revenue, usually called the "Sudder Board" (or chief), is a department, consisting of two members and a secretary, and is a sort of intermediate office between the Government of Bengal and the several Commissioners in revenue matters only.

In 1857 Mr. Dampier was the senior member of the Board, and was the leading authority, more especially in all that concerned Patna.

When, then, Sir Frederick Halliday mentions "the Board" in regard to the present case, he means in truth Mr. Dampier. Now Mr. Dampier had himself three years before been Commissioner of Patna, and a great friend of Mr. J. Bardoe Elliot, living there at that time, a gentleman of rather peculiar habits, who, for various reasons, not necessary to mention, had, as was notorious at the time, become highly antagonistic to me. When I entered upon my several schemes for the improvement of the people, the spread of education, and other measures, this gentleman consequently exerted all his influence to thwart and disparage my efforts.

In this scheme he found a powerful coadjutor in Mr. Dampier, and from that time their concerted operations became a matter of notoriety.

While then, as senior member of the Board, this gentleman devised frivolous occasions to find fault, Mr. Elliot was incessant and unremitting in his endeavours to calumniate me, and, in furtherance of his designs, eventually, at the outbreak of the mutiny, sent in to the Lieutenant Governor (a fact which only accidentally came to my knowledge) a letter, accusing me of all manner of evil deeds—a letter which was accepted and acted upon by Mr. Halliday, *but which I have never seen to this day!*

How Mr. Halliday could have been induced to bring forward this trifling and petty matter, I cannot imagine, more especially as he was himself fully aware of Mr. Dampier's jealousy and ill-feeling towards me, which he always treated as a subject of ridicule and contempt, himself informing me that Mr. Dampier was the one person in Calcutta desirous of "scratching my back!"

CHAPTER II.

Industrial Institution.

The subject of the Industrial Institution, although ingeniously introduced by Sir F. Halliday as a part of the general question at issue, has, in fact, no connection whatever with the merit or demerit of my administration during the crisis at Patna; but, at the same time, it is of importance, as affording a key to the sudden antagonism of Mr. Halliday, and the unrelenting bitterness of his subsequent treatment.

On this ground, therefore, it is desirable that I should, as briefly as possible, narrate the rise and origin of the scheme referred to; and it will not be inappropriate, while offering the narrative, to say a few words regarding my own appointment as Commissioner of Patna, and the incidents which led to it.

The sudden transition from warm approval, and enthusiastic support, to bitter and unsparing animosity, has, I am well aware, been for years a source of perplexity, even to my friends; and at the present crisis, its explanation will be seasonable.

In 1850, after having been five years Postmaster General of Bengal, I was, at my own request, appointed Civil and Sessions Judge of Shahabad, one of the districts of the Patna Division, now celebrated for the siege of the Arrah house.

Some four years afterwards, in 1854, Mr. Halliday, who had for many years been Secretary to the Bengal Government, was appointed Lieutenant Governor of Bengal.

In 1855, the new Lieutenant Governor made his first official visit to the Patna province, and while at Chuprah (a district of the province) wrote to inform me of his intention to visit Arrah, where I was residing.

In the course of the communications which took place, before his actua. arrival, I wrote to inform him of an enterprise in which I was deeply interested, viz., the establishment of a charitable dispensary, to be erected through the subscriptions of the wealthy natives, and for which I had already received the large sum of 20,000 rupees.

In his reply, he expressed his great satisfaction; and in a subsequent letter authorised me to promise what the natives call "neknamee," or "khoosh-"noodee perwanehs," *i.e.*, certificates of good name, to all those who should give more than 200 rupees (20*l.*). Shortly after he arrived at Arrah, and, at my request, Mr. Halliday laid the first stone of the projected dispensary.

I ventured to address the assembly in Hindostanee, and Mr. Halliday replied by an able speech in English, in the course of which he emphatically lauded me, in the gratifying words,—

"Honour be to Mr. Tayler, who, through his *influence*, has succeeded in "organising this important scheme, &c., &c."

Some short time afterwards, having been informed that I was desirous of obtaining the Commissionership, he made special arrangements for my appointment, and eventually conferred it upon me.

The appointment I gladly accepted, preferring it even to a seat on the Bench of the Sudder Court (which I might have obtained), because I was deeply interested in the welfare of the people of Behar, among whom I had lived for five years, and was moved (foolishly, as it turned out) with an ardent desire to accomplish something for their benefit.

I had not been long in the Commissionership before I turned my attention to the subject of popular education.

The first conclusion I came to was that the Government system, then in force, was totally unsuited to the Behar people, and, while doing little in the way of real instruction, was giving rise to a feeling of general irritation and widespread belief that the object of the proceedings was to interfere indirectly with their religion.

On these grounds I proposed, and submitted to the Lieutenant Governor a plan for the organisation of a special system of industrial education, and, at the same time, suggested that I should use my influence with the wealthy landowners (zemindars) to establish separate village schools on their estates.

The expenses of the Industrial Institution, which would in its results be of great

great service to the landowners and ryots, I proposed should be aided, if not altogether furnished, by the wealthy classes, and, as I had ever cultivated the most friendly intercourse with them, I felt sanguine that by the exercise of legitimate and friendly influence (a practical instance of which Mr. Halliday had witnessed and warmly praised) I could obtain sufficient funds for the undertaking.

As, however, I was aware that on the subject of asking for subscriptions from the natives there were two opinions, I carefully laid my plans and principles before Mr. Halliday beforehand, and *did not move in the matter until I had received his deliberate and cordial approval.*

While this was in progress, and my proposals had met with most hearty and liberal response, a small clique of three persons, of one of whom I will say no more but that he was under Mahomedan influence to an extent which I should be ashamed to describe; the other, Mr. Halliday's brother-in-law, commenced a secret and underhand system of gossip and detraction behind my back, and being assisted by Mr. Dampier, the member of the Sudder Board, who is referred to at the commencement (Chapter I.) of this statement, succeeded in impressing Mr. Halliday with their own ungenerous notions regarding my proceedings, as false and unfounded as they were malicious.

Unfortunately, at the same time, a whisper was heard of possible disapproval on the part of the Supreme Government (with one member of which Mr. Halliday was no favourite), and even in England, in regard to the system of native subscriptions.

Under the pressure of these influences Mr. Halliday, whose weakness on such occasions even Mr. Samuells, his friend, pointed out (*see* letter), apparently thinking only of himself, and in feverish apprehension of possible censure, at once issued an extraordinary proclamation to the effect that if the subscriptions in support of my undertaking were not *purely* spontaneous and *disinterested, without any reference to the wishes of the Government or the authorities, and without any idea of gaining favour or credit to themselves, they were very wrong!* and Government would give them no assistance.

The exact words I have not by me, but the above quotation is, if anything, within the mark.

This proclamation he directed to be translated into English, and widely circulated throughout the province.

Those who have paid the smallest attention to the previous narrative will not require to be shown that this proclamation not only stultified all Mr. Halliday's previous proceedings, but held me up to the whole province and the outward world as an imposter and charlatan.

I at once, both privately and demi-officially, entreated Mr. Halliday to withdraw and modify this strange notice, even for his own sake, but it was too late. Copies had fallen into the hands of his enemies, who were too glad to make use of them.

Finding all private remonstrance useless, I held it to be my bounden duty, in the cause of truth and justice, to submit a serious protest to the Lieutenant Governor for submission to the Governor General.

At this crisis the mutiny broke upon us. The painful discussion was necessarily suspended for a time, but Mr. Halliday well knew that when matters settled down it would be renewed. His own more sober reflections and the opinions of his most intimate friends must have shown him what a terrible blunder he had made, and he knew enough of me to feel that I should not be wanting to myself in the controversy.

What was to be done?

Nothing, but on some plausible pretext to transfer me to another commissionership.

This would, he well knew, put a stop to the whole affair.

No other public officer was so silly as to devote his time and thoughts to such a subject, especially after such a *dénouement*. The institution would die a natural death, and all further discussion be avoided.

The letters appended will show what followed. It will be seen there that he had removed me, but was prevented from carrying out the arrangement at the time. The determination, however, remained in his mind, intensified by the interference, and led to all the subsequent proceedings.

I have stated these particulars at some little length, because it is of im-

portance that all should know and understand what it was that suddenly caused such a change in Mr. Halliday's feelings, and so marvellous a metamorphosis in my character.

The narrative, especially if considered in connection with the letters, will, I think, afford satisfactory proof, at least, to all who know Sir F. Halliday's character, as indicated by his intimate friend Mr. Samuells (*vide* letter, page 11), of the real cause of his sudden antagonism.

While on this subject I will solicit the careful attention of my readers to the following circumstances, affording, as they do, a rather amusing comment on Mr. Halliday's novel principle regarding subscriptions:—

Six or seven years after the discussion of 1857, the then Lieutenant Governor of Bengal, Mr. Beadon, was anxious to build a college at Patna, the very city in which the public had been informed by the official proclamation of Mr. Halliday that "if they gave their money with any reference to the wishes of Government, "or with any idea of gaining favour or credit for themselves, they were very "wrong, and Government would give them no assistance."

One paragraph of the proclamation issued I here give:—

"The halls of the college would receive the names of the chief donors, and the "names of all the subscribers who contributed not less than 2,500 rupees would "be cut on marble slabs and placed in conspicuous parts of the building, to per-"petuate the names and titles of the numerous persons who may subscribe "liberally towards the erection of the college."

The thorough absurdity of this flat contradiction by one Lieutenant Governor of the public views so emphatically set forth in the same district by his predecessor did not, however, escape the notice of the then Commissioner, Mr. G. F. Cockburn, and that gentleman, remembering my treatment by a former Government, wisely took precautions to save himself from similar risks.

When the notices were received, Mr. Cockburn thus wrote to the Secretary of the Committee at Patna:—

"My dear ——

"I have received a supply of the printed papers.

"In order to make quite sure in regard to the Government intentions and approval, I will send one copy on Monday to Government with request that I may be authorised to give 5,000 rupees from the Durbhunga estate, which Mr. Forlong and I have recommended, as the young rajah's *credit will be kept up by being one of the foremost to support so worthy an undertaking*, and on the receipt of the Government reply I will move energetically, but at first I want to be cautious *in case I am thrown overboard, as Tayler was.*"

Mr. Cockburn was wise in his generation, but it is easy to be wise "after the event."

What was thought of Mr. Halliday's proclamation, even by one of my opponents, the Judge of Patna, may be seen by the following letter.

The proclamation alluded to was sent to him and other judges for circulation. It was in reference to this procedure that even Mr. Samuells, alluding to his intention to remove me from Patna, thus wrote in his letter of the 11th June before quoted:—

"After the pains he has taken to destroy your influence at Patna it was pro-"bably the only course left him."

Mr. Samuells was Mr. Halliday's particular friend and *protegé*, and was afterwards appointed to succeed me as Commissioner of Patna.

EXTRACT from Mr. *Farquharson's* Letter.

"My dear Tayler, "Patna City Court, 29 March 1857.

"I send you my translator's rendering of the Government letter for your approval. If you see anything exaggerated or mistaken in it, please mention the same, in returning the paper to me, for promulgation, as an Ishtehar, which is, I suppose, the object of the Lieutenant Governor in furnishing copies to the judicial authorities.

"I am quite at a loss to understand the tactics of the Government in thus ignoring your subscription and frustrating your scheme, after the amount of encouragement and fostering you say it has received at the hands of the Lieutenant Governor. Blowing hot and cold, tying with one hand while loosing with the other, pouring water through a sieve, are all clear utilities compared with this tirade about voluntary subscriptions, which the Lieutenant Governor and all the world know, as well as we do, to be the result of official influence pretty thickly laid on.

"Yours, &c.
(signed) "*R. N. Farquharson.*"

COPY of my LETTER to Mr. *Beadon*, Secretary to the Governor General, regarding the report of my Removal from Patna to Burdwan, for the consideration of Lord Canning.

"My dear Beadon, "7 June 1857.

"I feel myself in such a *very* peculiar position, that I do not hesitate to waive the usual restrictions of etiquette. I write these lines to represent the state of things which, at a grave and imminent crisis like the present, ought, I think, to be at once made known.

"There can be no doubt that the charge and management of the province of Behar, at this moment, is one of no little responsibility and importance.

"Everyone looks to me for orders, advice, and instructions. Information is daily sent me, *not* only from outside alarmists, but public officials, containing serious matter, and showing, that spite of all my efforts to re-assure people's hearts, there is a genuine and deep-seated alarm throughout all the district, and that none trusts a black man, in any shape.

"The whole English community at Tirhoot have demanded *protection*, as they believe that the people will rise, and the Nujeebs mutiny.

"All Buxar and Shahabad, as I mentioned, fled like sheep, the other day, and flocked into Dinapore. The materials at my disposal for protecting others are themselves objects of distrust.

"Wake begged me *not* to send Sikhs; others equally fear the national guard, and *thus* general *mistrust* and excitement render the position of all dangerous in the extreme.

"Richardson, of Chuprah, writes, that the whole country opposite Cutcherry, in the Ghazeepore Doab, and the people of *all* of the *districts to the west of Chuprah, are in open revolt*, and all this you will admit forms a serious state of things, a state which *may*, and please God will, subside into security, if *properly dealt with*; and I am quite game to handle the Provinces, if I am allowed to bring all the means at my disposal into play, and am known and felt to be paramount.

"But here is the screw; in the midst of all this I hear, though not from the Lieutenant Governor himself, that I have been or am to be removed to Burdwan. As this has been told to me, I doubt not it has been told to others, and will soon be bruited about. On what ground the removal is to be made, God knows (though from the fact of Mr. Garrett's unfounded attack upon me, I can guess)! But putting aside all personal consideration, I deem it my positive duty to protest against any *weakening* of my authority or prestige, at the present moment, when life, property, and all our dearest interests are at stake. However I may, in the estimation of some, have sinned by enthusiasm in a great cause, *no one doubts* the extent of my influence amongst the natives, or their regard or respect for me, and I think I may appeal to all in the Division, official and non-official, covenanted and uncovenanted (always excepting the small knot who have maligned me at Mr. Garrett's bidding), for the assurance that at this trying moment I have their respect and confidence; and from my knowledge of the native character, my personal acquaintance, and intimacy with so many of them, and the notorious fact that I have always striven to *prevent* any interference with their religious and social customs, I am in a position *peculiarly suited* to carry this great and now restless province through the present crisis.

"This is not the time for false delicacy or mock humility, and what I say, I say under a deep and solemn sense of the gravity of the case.

"The Lieutenant Governor is too much inclined, I fear, to make light of the crisis; he says it is 'inconceivable that the troops should mutiny in the face of the European forces,' and *yet* there is *no doubt whatever* that a matured plot for a rise *was* laid, and barely staved off, the other day.

Loot and outrage are raging up to the edge of our districts, and there is nothing but the police of the country to oppose them. The Rajahs, all at my request, have sent men to aid the authorities, and the moral effect throughout the district of such support and good *feeling* of the landed proprietors, is at this time most valuable, but the Lieutenant Governor tells me not to accept it; I mention this merely because I think it is of national importance, that the danger should *not be made light of.*

"I am, perhaps, *too much* the opposite of an *alarmist*, but in such a strife, which hundreds are intriguing to make *general, too great confidence* is folly.

"I have expressed the same sentiment to Mr. Halliday himself, and am therefore not wrong, I hope, in expressing them to the Governor General.

"But however this may be, I consider it my duty to *all*, as well as to myself, to demand that if I am to be removed, *I may be removed at once*, and not left with an aggrieved heart, and a paralysed authority, to preserve the whole province, keep hundreds of English in heart, and provide for every variety of difficult dilemma.

"If I am *not* to be removed, I *pray* that the report may be authoritatively contradicted.

"I consider that I have been so unfairly treated by the Lieutenant Governor in the late business of the Industrial Institution, that I can no longer reveal my feelings with confidence.

"Did this matter affect me only, however painful, mortifying, or unjust it might be, I would not have presumed upon his Lordship, as it is with the lives and safety of hundreds in my keeping, *I dare not hesitate to lay the matter before him.*"

COPY of a LETTER from *C. Beadon*, Esq.

"My dear Tayler,

"Your letter of the 17th reached me yesterday; I lost no time in ascertaining from the Lieutenant Governor whether the removal to Burdwan was contemplated, and was happy to receive an answer in the negative; change of any kind among high officers at such a time as this is much to be deprecated, *and in your case would be peculiarly mischievous.* (The *Italics* are mine. *W. T.*)

"Yours, &c.
(signed) "*C. Beadon.*"

This was, of course, Mr. Beadon's delicate way of announcing the real facts, of which there was no doubt, viz., that my removal was prohibited by the Governor General; the previous intention being proved by Mr. Samuells' letter.

I now consider it due to myself, while discussing the question of the Industrial Institution, to append the copies of letters written to me by Mr. Halliday himself, Mr. Samuells, and Mr. Beadon, his special friends and associates, Dr. Duff, Dr. Mouatt, and other influential men.

That in return for the labour, anxiety, and trouble that I voluntarily incurred for the promotion of education and the advancement of the people, I should have met with low and petty spite, false accusations, and personal abuse, is, I am thankful to believe, unusual.

That opposition should have influenced Mr. Halliday to stultify himself, and throw me over, can only in charity be accounted for by the trait in his character pointed out by Mr. Samuells, and to which I have already referred, viz., "weakness," and fear of public or official disapproval.

I have numerous other letters written by the residents of the province, as well as by many distinguished officials expressing their strong approval and admiration of the educational scheme which I had proposed, their indignation at the treatment I had experienced, and their ridicule at the novelty of the idea, propounded for the first time by Mr. Halliday, of "disinterested sub-"scriptions."

My limited space will only admit of my inserting a very few of these gratifying letters, but those I select will, I fancy, be more than sufficient to settle the question. I will here only add the remark made by an intelligent Mahomedan old gentleman, who when he was asked whether he had any interested motive for subscribing to the Institution, it being stated in Mr. Halliday's proclamation that such motive was very wrong, &c., replied: Kya (what), give money without a motive, Insballa! When we reach Behisht (Paradise), we shall see such things.

LETTER from Mr. *Halliday*.

"Para. 18. The establishment of Zillah schools in these zemindaries, which by the judiciously used influence and encouragement of the Commissioner is about to be undertaken, or has already been partly entered upon by certain great zemindars in Patna, Behar, Shahabad, and Chuprah, is of the highest importance. I thoroughly agree with Mr. Tayler, that it is of infinite moment to enlist on the side of vernacular education the all-powerful and influential zemindars of the province of Behar; and to have done this will be, on Mr. Tayler's part, one of the greatest services to the cause of education that could possibly be rendered, and will redound to his credit in all parts of the province.

"Para. 20. I congratulate Mr. Tayler on the great field he has before him, and on the excellent spirit in which he is beginning to work upon it; I augur nothing but credit to himself, and benefit to the people, from the gradual development of his plans and purposes.

Para. 21. I would transmit a copy of this Paper to Mr. Tayler as the best evidence that I do not lightly consider his exertions, and that I desire to encourage him to advance and prosper.

(signed) "*Frederick James Halliday.*"

LETTER from Mr. *Halliday*.

"I have a great value for your plan, and think it may become a thing of vast importance. At all events, I look upon it, that the idea is a creditable one, creditable to you as the originator, and one of which I shall be proud to 'partake the triumph, and pursue the gale.'"

"LETTERS from various Individuals regarding the Industrial Institution.

No. 1.

EXTRACT from *E. A. Samuells*, Esq., to *W. Tayler*, Esq.

"My dear Tayler, "27 May 1857.

"I have read with much interest the letter to Halliday, which you sent me last week, and your private letter to Gordon Young, which I have just received. I did not advert in my former letter to the matter of the subscriptions to which these papers relate, because I had then no information regarding it. The impression left on my mind by a perusal of the correspondence, I may briefly state as follows:—

"Firstly. The correctness of the general principle which you lay down as to the propriety of inducing wealthy natives to expend their money on works of public utility, and assuring them of the approval of the ruling authority in the event of their doing so, is quite undesirable.

"If I am not mistaken you will find the principle distinctly enunciated in the notice or circular which the Government issued when they commenced the publication of the Gazette of the names of those who had assisted or subscribed to public undertakings during the preceding year.

"Secondly. I gather from your letter that you have kept Halliday fully informed of every step you have taken in the matter, and notified to him, from time to time, the amount of the subscriptions you have succeeded in obtaining from the different individuals who have contributed to your scheme. That being the case, it was his duty to have interfered at that time if he thought you were pressing too hard on the subscribers. To allow you to go on, and to express his tacit, if not his active, approval of your proceedings, so long as they excited no opposition, and then, at the first breath of popular clamour, to discredit an officer in your high position, by issuing a proclamation as that you mention, and directing the judges to report on your conduct (for in fact it amounts to that), was, unquestionably, injudicious, to use a mild phrase, in the Lieutenant Governor, and most unfair to you.

"Yours, &c.
(signed) "*E. A. Samuells.*"

No. 2.

"My dear Tayler, Jnne 1857.

"We* all think that you would be justified in demanding that Garrett should be required to prove that he had a valid foundation for his 'conscientious belief,' and that he has not been aspersing your character upon light grounds. Your letters both to Garrett and Halliday are quite proper, and Garrett, in my opinion, cuts a very poor figure in the correspondence.

"Yours, &c.
(signed) "*E. A. Samuells.*"

No. 3.

"My dear Tayler, June 1857.

"You have of course heard ere this that Halliday has removed you to Burdwan after the pains he has taken to destroy your influence at Patna; it was probably the only course left him.

"Yours, &c.
(signed) "*E. A. Samuells.*"

The following further extracts from letters written by Mr. Samuells, while living with Mr. Halliday's secretary, Mr. A. Young, and Mr. Beadon, and in great favour with Mr. Halliday, are significant:—

"W. Tayler, Esq., 9 May 1857.

"I think the opinion is general that you have been perfectly successful in showing that you used no improper means to obtain subscriptions; and, secondly, that you acted throughout with the sanction of the Lieutenant Governor. I trust, therefore, that this blast of calumny which has assailed you will blow over soon innocuously, and that Halliday will not suffer himself to be influenced by popular clamour, though, between ourselves, that is one of his weak points.

"Yours, &c.
(signed) "*E. A. Samuells.*"

Again, when referring to one of the largest subscribers, Mr. Samuells, after strongly

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* *I.e.*, evidently all those living together, viz., A. Young, Mr. Halliday's private secretary, E. A. Samuells, and C. Beadon, Secretary to the Government of India.

strongly condemning Mr. Halliday's conduct towards me, in the letter quoted above, writes,—

"In the case of Modenarain, you appear to have acted under the direct sanction of the Lieutenant Governor, and if there is anything wrong in that transaction the blame clearly does not lie at your door.

"Yours, &c.
(signed) "*E. A. Samuells.*"

"My dear Tayler, "Calcutta, 4 April 1857.

"I received your phamphlet on Industrial Education, and read it with much interest. All the objects which you propose to attain by the establishment of an Industrial Institution are most excellent, and I sincerely hope that your experiment may be attended with all the success you desire * * * * * I think your object is a very noble one, and one which must secure you the sympathy and good wishes of every philanthropic mind. *I say, therefore, go on, and pay no heed to idle and envious clamour.* Even if your experiment fail it cannot but do some good, while it lasts, in awakening the native mind * * * * * I should apologise, however, for venturing to make my suggestion on the details of a measure which you have doubtless studied far more deeply than I have. I shall say nothing further than that I shall take a warm interest in the success of your scheme, and trust to see it live down the doubt of those who think least hopefully of it.

"Yours, &c.
(signed) "*E. A. Samuells,* B.C.S."*

The following letter will be read with interest, as coming from an intelligent Mahomedan gentleman, who was one of the Arrah garrison, and was subsequently decorated with the Star of India :—

"To *W. Tayler,* Esq., from *Syud Azeem-ood-deen,* Deputy Collector.

"My dear Sir, "Arrah, 5 April 1857.

"Many thanks for the perusal of the papers connected with the School of Industry. If I were to enumerate the blessings it would confer on the province of Behar, my letter would exceed the limits I have assigned to it.

"Allow me to assure you that if your well-considered scheme succeed, which it must under your able guidance, it would work a change in the destiny of India, and bring it to a level with the more civilised countries on the face of the globe.

"Persevere, my dear sir, with the same philanthropic spirit which has prompted you to undertake the vast scheme of improvement, and success will attend you in every step which you take to carry it out.

"I was highly disgusted to see some scandalous letters published in the 'Englishman,' but let not the base malice of the enemy to the amelioration of India direct you from your noble pursuit, and let the enemy have the mortification to see that the seed you have sown has become a tree, the wholesome fruits of which are destined for India to reap.

"Yours, &c.
(signed) "*Syud Azeem-ood-deen,* Khan."

EXTRACT of a LETTER from *H. Richardson,* Esq., Magistrate of Tirhoot.

"I cannot, myself, see how Halliday, after ordering all the world to beg for schools and the like, can now turn against *you, one man,* for begging for a better institution than any school."

EXTRACT of a LETTER from the Hon. *J. R. Colvin,* afterwards Lieutenant Governor of the North Western Provinces.

"Your schemes are sure to turn to some considerable good when you have nearly two lakhs of rupees to work them with. I look with most hope to your vernacular school and your industrial department. It is through such efforts and through many failures, that we may in all ways finally achieve some real success."

EXTRACT from a LETTER from the Rev. *J. Long.*

"Calcutta, 25 January 1858.

"* * * * * I read your 'protest' about the Behar Industrial Institution, and must express to you my full sympathy with your views. You have tapped what is the great *mine* of Behar, agricultural education. I hope you will not be deterred by the opposition, but that you will hold this latter forward as one of the greatest measures needed for India.

"Yours, &c.
(signed) "*J. Long.*"

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* Afterwards appointed my successor at Patna.

COPY of a LETTER from Dr. *Duff*.

"My dear Mr. Tayler, "1857.

"Your protest I read this morning, and can cordially respond to every sentiment in it respecting the best mode of dealing with the natives, &c. &c.

"And now I have to thank you for the sketch. From what I had learned from others, and your own vivid account of yesterday, my impression accords with that of others, who regarded it as singularly adapted to the peculiar exigencies of the people.

"With a noble object in view, with noble philanthropic motives in the pursuit of it, and a conscientious rectitude of aim and purpose throughout, you may well lift up your head in the assurance that, *sooner* or *later*, you will vindicate the right.

"Yea, under a new régime of things in India I would fain hope that you may yet be in a position to work so noble a scheme to a glorious consummation.

"Yours, &c.
(signed) "*Alexander Duff.*"

LETTER from the Honourable *E. Drummond*, B.C.S., afterwards Lieutenant General of the North West Provinces.

"My dear Tayler,

"I return the pamphlet with many thanks. I have never seen the scheme of your Industrial School, but that all parties appear to concur in praising, and whatever the difference of opinion as respects the extent to which official influence may properly be used for the promotion of objects, depending upon voluntary contributions, I think you have good reason to complain of the manner in which your position and influence as Commissioner appears to have been compromised.

"Yours, &c.
"16 November 1857." (signed) "*Edmund Drummond.*"

LETTER from Major *Holmes*, Commanding Irregular Cavalry at Segoubee.

"My dear Tayler,

"I find it hard to express the real pleasure I have felt in the perusal of the papers connected with the Industrial Institution. The whole thing comes to me like the accomplishment of a long-cherished dream.

"If this your great work is allowed free course, and carried out with steady patience, perseverance and industry, not deterred by little failures, and the cavilling of the crowd (for without these no great scheme has ever been brought to perfection), I am strongly persuaded that such a success will follow as has never yet been attained by any similar enterprise (I will not say in India, for no like work has yet been attempted in India), but *in the whole world.*

"As a pactical proof of my strong approbation of your scheme, may I request your acceptance of a merino ram and four merino ewes, imported from the Cape for the Agricultural and Pastoral Department; and to your Orphan Asylum I would gladly transfer two parentless children of six and eight years, with 50 rupees per annum to be paid by me until their education enable them to provide for themselves.

"Should I happily be able to assist your scheme at any time with my individual exertions, I need hardly say that they will be most heartily at your service."

LETTER from Dr, *Mouat*, Superintendent of Public Education.

"My dear Tayler, "3 February 1857.

"I have gone through the papers which you kindly sent me, with the interest of one who has for many years advocated similar views, but was not so fortunately placed as you are for carrying them into effect.

"The outline of your plan is complete, and admits of no addition; the details will necessarily work themselves out, as the institution gradually expands. I hope you will print all these papers, as a small pamphlet for general distribution, and if I can aid you in Calcutta or elsewhere, my poor services are entirely at your command. I have no hesitation in declaring my belief, that if fully and fairly carried out, and developed to the extent of what it is susceptible, the blessings capable of being conferred in your province by your plan will not be surpassed by those of any great measure yet conceived and executed for the benefit of those entrusted by Providence to the rule of Great Britain.

"With the most hearty wishes for your entire success.

"I am, &c."

EXTRACT from a LETTER from *C. Beadon*, Esq., Calcutta.

"My Dear Tayler,

"Samuells has shown me your letter to the Lieutenant Governor about your Industrial School; it disposes of the question of '*undue influence.*'*

"Yours &c.
"23 May 1857." (signed) "*Cecil Beadon.*"

* An important admission, coming from the Secretary to Government, and Mr. Halliday's friend, Mr., now Sir, Cecil Beadon.—*W. T.*

One more letter I am tempted to add, as it affords an amusing comment on Mr. Halliday's celebrated proclamation. The scene described took place on the occasion of Mr. Halliday's first visit as Lieutenant Governor to Mozufferpore. It is written by a public officer, an eye witness to the entire proceeding. How Mr. Halliday, a few months afterwards, could bring himself to promulgate his new ideas respecting "disinterested subscriptions," it is impossible to understand.

"I do not write to you often, because I know that having to carry on an extensive correspondence you cannot have much leisure, but you must not suppose from my silence that my ardour for the prosperity of the institution has at all cooled.

"*Martin* made out the list and specified the sum each party was expected to pay on the occasion of the Lieutenant Governor's visit. The Raja gave 5,000, and Nundeput and his brother, 4,000. The total collections amounted to 16,000.

"*Young* (the present Secretary), and *Irwin*, the Collector, asked the people to subscribe to the school. The Raja gave 5,000 in cash and lands, for which he had paid upwards of 5,500; the total collections were 18,000, I think.

"At the municipal meeting, *Martin* went round with pen and paper in his hand in the hall of the school-room, where there was a large collection of people, and himself begged of them to put down their names as subscribers. This fuss is quite ridiculous. The natives have always been asked, and as long as they continue what they are, they must always be asked, and they know it is expected from them to contribute towards laudable objects.

"Yours, &c.
(signed) "*J. Davies.*"

CHAPTER III.

My Proposed Removal.

In my first two chapters I have dealt with the first two subjects alluded to in the "Memorandum" of Sir Frederick Halliday, viz., the alleged "displeasure 'of the Sudder Board" (or, to speak more correctly, of Mr. Dampier), and the incidents connected with my projected scheme of an "Industrial Institution" for the Province of Behar.

Whether the facts disclosed justify the dishonouring comments of Sir F. Halliday, I leave to the impartial consideration of my readers.

After briefly touching upon another of my supposed sins, viz., the "con-"cealing as much as possible my acts and intentions" (a subject which I have discussed in a separate chapter), he refers to his desire to remove me from the Commissionership, but subsequently says that, as I was "undoubtedly "intelligent, active, and energetic," he determined to "endeavour to bring "about a change in the manner of conducting my duties," and adds a sentence to which I would desire to direct particular attention; it is as follows:—

"I was in hopes that by insisting on constant and frequent communications, "and, with the aid of the electric telegraph, I should be able to *direct and "control"* (the *italics* are mine) "all that was done by the Commissioner." He then goes on to the detailed description of, what he terms, "wilful dis-"obedience," in the face of positive orders, "in a matter of life or death, when "obedience has not happened to suit his" (my) "purpose, or opinion, of what "was to be done."

This grave accusation will be fully dealt with in my next chapter. I will here only offer some remarks on what may be called the preface to Sir F. Halliday's formidable indictment.

He represents himself as anxious, on public grounds, to remove me, but that he refrained from doing so for sundry reasons, and specially because he thought, *by insisting on constant and frequent communications*, he could "direct "and control" all that I did.

This description is plausible, and represents Mr. Halliday as exhibiting charitable kindness and consideration towards an erring subordinate.

But is it a true representation? How does it tally with the following letter written by his confidential friend and protégé, Mr. E. A. Samuells, who was living at the time in the very hot-bed of Secretariat's officialism—in the same house with

with Mr. A. Young, and Mr. Beadon, the Secretary to the Supreme Government:—

"My dear Tayler, "Calcutta, 11 June.

"You have, of course, heard that Halliday has removed you to Burdwan; after the pains he has taken to destroy your influence at Patna, it was probably the only course left him.

"Yours, &c.
(signed) "*E. A. Samuells.*"

In a subsequent letter he told me the name of my successor.

This, then, was the real fact; but, before the transfer was actually carried out I had written the letter to the Secretary of the Governor General, which I have transcribed at length in my chapter on the "Industrial Institution," and which I hope will be carefully read.

And here I will venture to ask how the facts thus established are consistent with the statements deliberately recorded by Mr. Halliday, that "it was "notorious that he had so aggrieved the zemindars by his collection for the "Industrial School as to excite no little discontent and disclination to listen to "his applications."

No language that I can decorously or decently use, would fitly describe this unfounded statement.

But to examine it logically, and dispassionately, may I not ask that if this had really been the case, how could my projected removal have been in the highest quarters regarded as "peculiarly mischievous," as declared by Lord Canning's secretary. (*See* Mr. Beadon's letter.)

Again, Mr. Halliday, in his elaborate Minute of 1858, said that Lord Canning had "nothing to do with the question."

Was then the deliberate purpose and determination of the Lieutenant Governor founded on such serious and important facts as Mr. Halliday represented, and carried so far into execution, as Mr. Samuells stated, at once, and, in a few hours, over-ridden and nullified by the single opinion of a junior secretary?

If Mr. Halliday had really been convinced, as he asserts, that I had so materially weakened my influence with the leading landholders, would he not—would it not have been his duty to have at once rejected the advice given by Mr. Beadon? Would he not have communicated to Mr. Beadon a fact so important to the public interests, and so damaging to my character; so fatal to my efficiency, and so fraught with danger to the province?

And if he had thus communicated his feelings and convictions, which, if real, he *must* have done, would not Mr. Beadon, who was in friendly and familiar communication with me, have mentioned or made some allusion to the fact, instead of at once placing on record, in open disregard and contempt of Mr. Halliday's view, the dictum that my removal "would be peculiarly "mischievous."

Need I say more to expose the hollowness, the unreality, of the whole story?

I now come to paragraph 4 of Sir F. Halliday's Memorandum, in which, quoting his former words, he repeats: "I was in hopes that in insisting on "constant and frequent communications, and with the aid of the electric "telegraph, I should be able to direct and control all that was done by the "Commissioner."

The expression sounds considerate, and almost paternal, and if such a kind and reasonable purpose had only been communicated to me would doubtless have excited my gratitude and hearty acquiescence.

But not a single word of such a sentiment or wish was imparted to me, and the whole story becomes almost painfully absurd when Mr. Halliday's early communications, which laid down the mode and character of our future correspondence, are read.

The following is the first letter of *direction and control*,—a letter carefully excluded from Mr. Halliday's special Blue Book, as elsewhere exposed.

"My dear Tayler, "Darjeeling, 27 May 1857.

"I send you my letter of the 25th May last year, which you wrote for.

"I am glad to hear that all is quiet at Patna. *The less fuss made the better.*

"Yours, &c.
(signed) "*Fred. Jas. Halliday.*"

The next letter ran thus—

"My dear Tayler, "Darjeeling, 28 May 1857.

"I have just received yours of the 23rd. As soon as the telegraph is open, I request you will *send me* (*to Calcutta*) *a daily message, brief*, just to say 'all's well,' till further notice."

Whether these letters indicate any great anxiety to exercise "constant direc- "tion and control," I leave my readers to decide.

As to *any* "direction or control" from that time up to the 25th June, it amounted to little more than repeating, for decency's sake, the puerile order not to *ask* the zemindars for assistance, but to thank them if they gave it.

With regard, however, to my own communications, I need only refer to the pamphlet which contains all my letters which appeared in the special Blue Book, published by Mr. Halliday for his own purposes, and which was submitted to the Secretary of State in 1868, with my memorial. Also to the additional letters, which I pointed out in that memorial as having been withheld; and, lastly, to a further batch of letters, which I have only lately discovered, and which, though printed in the general Blue Book, have been entirely omitted in the special volume. I need, I say, only refer to this mass of letters to prove the groundlessness of the charge here again referred to of concealing my acts and intentions.

This subject is treated at length in my chapter devoted to it.

I will in the following chapter deal with the most serious accusation in Sir Frederick Halliday's Minute, viz., the wilful disobedience of positive orders in the trial of Captain Rattray's trooper.

The general question as to the propriety or otherwise at such a crisis of mixing myself up with the operations of the police, I treated at the time in my memorial to the Court of Directors.

The subject is not without importance in connection with the present controversy, as it was introduced by Mr. Halliday into his Minute in 1857, when recording the grounds of my removal, and there represented as a crime which caused "public discontent and scandal."

How the Government could expect at such a time that events, plots, and conspiracies could be safely discovered and followed up without such "mixing "up," it passes my imagination to conceive; when they appointed the Commissioner (himself superintendent of police), and the magistrate to act under the special law of XIV. of 1857, and try offenders, as judges in the last resort.

When my next chapter (No. V.) is read, my readers will not, I imagine, consider me far wrong when I suggest that the whole fable connected with this subject was concocted to furnish some apparently decent ground for my condemnation.

I think I may say, *si non vero*; it was *ben trovato*, for it was conveyed even to the Secretary of State, and forms a principal ground of Lord Stanley's censure.

CHAPTER IV.

Wilful Disobedience.—Trial of Captain Rattray's Trooper.

This charge, now reproduced by Sir Frederick Halliday in his "Memorandum," under consideration, was thus described in his Minute of 17th March 1857, written in vindication of his summary order for my removal from the Patna Commissionership.

After stating that "frequent interruptions in the communication by tele- "graph had prevented me from keeping that watch over his actions which I had "proposed!" he continues: "Moreover, I have discovered that Mr. Tayler has "not hesitated to disobey my orders (and that, too, in a matter of life or death) "when obedience has not happened to suit his purpose, or his own opinion of "what was to be done.

"I look upon Mr. Tayler's conduct in the case here alluded to in a very "serious light. He had already, in the cases of 15 or 16 persons, capitally "convicted,

" convicted, largely mixed himself up with the operations of the police magis-
" trate and public prosecutor against persons whom he was afterwards to try,
" and actually did try, as a judge in the last resort. To prevent this indecorum,
" which might, perhaps, almost be called injustice, and which was occasioning
" public scandal and discontent, I gave him positive orders not to sit as judge
" in the case of anyone against whom he had been concerned in the previous
" examination and inquiries, but to commit such persons for trial, to the more
" impartial tribunal of the sessions judge. In the face of these orders Mr.
" Tayler did not hesitate to try, and condemn to death, a trooper of Captain
" Rattray's Police Corps, in whose case he had been previously concerned in
" the operations of the police, and upon whose trial he could not possibly be
" considered impartial."

Now, as this grave accusation was one of those to which I referred in my second Memorial to the Court of Directors, the Memorial which, without any intimation to me, was withheld for several months by Mr. Halliday, on the plea that the complaint of " misrepresentation " which I had submitted to the Court, was " intolerably offensive," the subject is one of special importance, and the more so because the censure thus passed upon me was accepted and endorsed by Lord Stanley in his Minute of 1st June 1859.

The accusation itself, I venture here, with the utmost confidence, to affirm, is untrue in every point, as I shall clearly show..

Before, however, I proceed to the full exposure of the utter untruthfulness of the narration, I must first point to the fact which, as in all Sir F. Halliday's mis-statements, forms the small substratum of the story.

The following, then, are the precise facts which took place in connection with the subject:—

The trial, conviction, and sentence in the two cases referred to by Mr. Halliday, in the sentence above quoted; the one connected with the *émeute* in the city, in which Dr. Lyell was murdered; the other with the treachery of Captain Rattray's trooper, had been completed and duly reported to Government in June and July, and the reports had been received with approbation.

On the 3rd August the following letter was written to me:—

"From *A. R. Young*, Esq., Secretary to the Government of Bengal, to the Commissioner of the Patna Division.

" Sir, " Fort William, 3 August 1857.

" It having been brought to the notice of the Lieutenant Governor by the Judge of Patna, that you tried and condemned to death, under the provisions of Act XIV., of 1857, a trooper of Captain Rattray's corps, after the receipt of my letter, No. 1,167, dated the 11th ultimo, I am directed to request that you will submit an immediate explanation of your reasons for acting in opposition to the orders therein conveyed.

" 2. Pending the decision which his Honor may arrive at, on receipt of your explanation, you are requested not to hold any trials under the Act referred to.

" I have, &c.
" *A. R. Young.*"

On the day following the date of this letter, Mr. Halliday passed his order for my removal, but, as some little delay occurred in the transmission of that order, I may have received the first letter regarding the trooper, above quoted, two or three days before I made over charge of the office.

It is, of course, difficult at this length of time to say exactly what steps I took in respect to the requisition regarding the trial, but it is evident, from the letters which I subjoin, and the copies of which are in my possession, that on the 9th of August, after my removal, I thus wrote, after some inquiry made:—

" From *W. Tayler*, Esq., *late* Commissioner of Patna, to the Secretary to the Government of Bengal.

" Sir, " Patna, 9 August 1857.

" In reply to your letter, No. 1,519, of the 3rd instant, I have the honour to observe that I was not aware the sessions judge of Patna was empowered to try cases under Act XIV., of 1857, nor has any intimation been received to that effect.

" 2. I have been informed that the present Commissioner has made a representation to Government on the subject.

" I have, &c.
(signed) " *W. Tayler*, late Commissioner."

This answer was written after inquiry by me from Mr. Hanvey, the assistant to the Commissioner, who, during the entire crisis had remained at the office, while I, for cogent reasons, which I have elsewhere explained, conducted all my duties in my house.

The reason that I was compelled to consult him was, as will be seen, that I was in happy ignorance of the existence of any order *at all*; the reason why Mr. Hanvey did not bring such order as there was to my notice, will be explained in another letter from him, which I have transcribed below.

Meanwhile, to show that he was correct in his information, I subjoin a letter from my successor, Mr. Samuells, written some days afterwards.

"From the Commissioner of the Patna Division to the Secretary of the Government of Bengal, Calcutta.

"Sir, "Patna, 22 August 1857.

"There being no Commissioner under Section 7, Act XIV., of 1857, in this district, with the exception of myself, I have the honour to request that Mr. R. N. Farquharson,* who has expressed his willingness to officiate, may also be nominated.

"I have, &c.
(signed) "*E. A. Samuells,*
"Commissioner of Circuit."

* Mr. Farquharson was the judge.

I now give the second letter from the Assistant Commissioner, Mr. Hanvey, written some months afterwards, in reply, apparently, to a further requisition which I made, probably when I found that Mr. Halliday had made a serious charge against me.

The original letter is in my possession.

"To *W. Tayler,* Esq.

"Sir,

"Having been suffering from fever when your letter reached me, I was unable to reply to the same immediately; being now somewhat better, I hasten to furnish the information required.

"On receipt of the Government letter, regarding the trial (*i.e.*, the letter of the 3rd August, which I have quoted) of Captain Rattray's trooper, I carried over to your house the whole of the letters regarding the trials of offences under Act XIV., of 1857. When I was questioned why the manuscript circular, No. 1,167, of the 11th July 1857; in which the sessions judges were directed to try all cases committed, should they be present at the station, and be vested with the powers of Commissioners—(here there must be some unintentional omission; I imagine, 'was not shown you, or brought before you'), when the trooper's trial was before you, I replied that the *judge was not vested with the powers,* and that Mr. Samuells had made a reference on the subject.

"You then wrote a reply to the Government letter.

"I trust the above statement will be found to be correct, as it is to the best of my recollection.

"I have, &c.
(signed) "*W. Hanvey,*
"Officiating Assistant to the Commissioner.

"Patna, Commissioners' Office,
"31 March 1858."

This is an exact *résumé* of what passed; and here it will be expedient to insert the Circular Order itself, which gave rise to this correspondence. It is taken from the Blue Book.

"Enclosure 800, No. 1.

"The Secretary to Government of Bengal.—To all Officers exercising Powers under Act XIV., of 1857.

"Sir, "11 July 1857.

"In some districts several officers have been vested with powers to try offences under Act XIV., of 1857, and doubts may arise as to which of such officers should be called upon to act when more than one are present at the same time. I am directed to intimate to you that it is to be understood that when two or more officers, *specially empowered* under this Act, happen to be present at the same station, the sessions judge, *should he be one of them,* will try prisoners committed under the Act in question; if the sessions judge be not present, then the Commissioner of Circuit will try the cases, and, in the absence both of the sessions judge and the Commissioner, the senior officer, possessing the requisite power, will hold the trial.

"I have. &c.
(signed) "*A. R. Young.*"

These

These then, as clearly shown by the correspondence, are the *facts*, simple and unadorned; and they show this, that some time after I and the magistrate had received special powers to try cases under Act XIV., of 1857, a Circular Order was, on 11th July, issued, prescribing, for general information, certain rules in regard to the practice to be observed in such trials, which, as is clearly shown, in no conceivable way affected the course of proceedings hitherto carried out at Patna, inasmuch as they referred to districts where the sessions judge was "specially empowered under the Act," which the Patna judge *was not;* probably, I may here suggest, because the magistrate had been so empowered beforehand.

This being merely a Circular Order, the Assistant Commissioner, an old and experienced officer, seeing that it in no way affected *my* proceedings, never brought it to my notice, and, consequently, I and the magistrate continued to exercise our duties, under our special appointments, never dreaming that we were acting save under the directions and authority given to us, and never hearing a word from the judge or any one else.

All who read the above pages will, I fancy, admit that this is an accurate statement of the facts.

I now proceed to Mr. Halliday's version of them, and the sensational fables which he has concocted, as set forth in the first page of this chapter.

The subject is a painful one, but must not be evaded.

I venture, then, to affirm, and with little fear of contradiction, that the entire description set forth by Mr. Halliday, in his Minute of 1857, written when ordering my removal, and now deliberately reproduced in his present memorandum, is, from first to last, a *fabrication, of which not one word or syllable is true.*

This is a grave and solemn charge, utterly unpardonable if not well founded.

But I now proceed to the proof of my assertion, and, for that purpose, will examine each sentence; commencing with the incidents detailed in support of his charge of "wilful disobedience," and then concluding with the charge itself.

The incidents, then, as represented by Mr. Halliday, are these; and, for the sake of perspicuity, I will repeat them in order.

The first is thus worded: "I look upon Mr. Tayler's conduct in this case "(viz., the trial of Captain Rattray's trooper) in a very serious light. He had "already, in the cases of 15 or 16 persons capitally convicted, largely mixed "himself up with the operations of the police magistrate and public prosecutor "against persons whom he was afterwards to try as a judge in the last resort."

The "cases" here mentioned were the trials arising out of the great *émeute* in the Patna city, in which Dr. Lyell was murdered and savagely mutilated, the only case in which numbers were implicated.

Now the first specific and incriminatory statement deliberately recorded to my disparagement was that in this case I had "largely mixed myself up with "the police magistrates and public prosecutors." It is by a kind of Nemesis of outraged veracity that this statement has been placed on record, for not only is it *utterly untrue*, but the untruth is, and was at the time, so prominently and satisfactorily shown by the evidence in existence, that it is inconceivable Mr. Halliday should have ventured to make such an assertion.

The *émeute* took place in the heart of the Patna city, several miles from my house. So far from my "mixing myself up with the operations of the police," the *entire preliminary proceedings were conducted throughout by Dewan Mowla Bushh, the deputy magistrate, under special orders of the magistrate, and, with one exception, fully explained at the time; I never saw or communicated with the prisoners till I sat as judge on the trial with the magistrate,* and in presence of all the principal residents in the station.

What makes Mr. Halliday's statement the more unjustifiable is that this fact was specially reported both by myself and the magistrate, and the zealous services of Mowla Buksh in the case were publicly acknowledged and praised by the Lieutenant Governor himself (*vide* letter annexed).

Such is statement the first, and though followed by others equally unfounded, yet, as it lies at the root of the whole matter, is to be specially noted.

Statement No. 2 represents the ground and purpose for which, as he professes, he found it necessary to interfere. The words are, "To prevent this "indecorum, which might, perhaps, almost be called injustice."

Having, however, shown that the action which is supposed to have constituted the alleged "indecorum" did not take place, I need hardly say that no such "indecorum" existed.

But in statement No. 3 he entered on a description of the effects on the public of this imaginary "indecorum," for he says, "which was occasioning "public scandal and discontent."

Criticism on this is superfluous. I will only observe that if it had been true in the slightest particular, Mr. Halliday, who says he was resolved to "watch "and control my proceedings," would surely have vouchsafed *some* intimation or warning on the subject.

No such hint, however, is to be found in the whole correspondence. Full reports of the trials were submitted by me, as may be seen by reference to the pamphlet which I laid before the Secretary of State in Council in 1868, as an appendix to my memorial, and which, having disappeared from the India Office, has now, through the kindness of the Secretary of State, been reprinted from a copy furnished by me.

From this pamphlet it will be seen that the *proceedings in this very trial, which were afterwards described as having produced "public scandal and discontent," were publicly and officially approved by Mr. Halliday.*

What, then, is the upshot of this narrative thus forcibly described to my disgrace and dishonour?

Incidents which never occurred constituted "indecorum," proceedings which had never taken place had produced "public discontent and scandal," though neither the public nor Mr. Halliday, nor any one else, had ever noticed them; while for the express and important purpose of "preventing" what had never occurred, Mr. Halliday sent *me* a "positive order," which he thus describes, with an accuracy which is wonderful, as it never existed! The order was, or is said to have been, "Not to sit as judge in the case of anyone against "whom he had been concerned in the previous examination and inquiries, but "to commit such prisoners for trial to the more impartial tribunal of the "sessions judge."

Well, I have quoted in a former page the only order given, and I think I may safely challenge the warmest friend or partisan of Mr. Halliday to examine it, and to point out (even if it had been applicable to my district, which I have shown it was *not*) in what way and by what cunningness of interpretation such a circular order can be held to correspond, in the smallest degree, with Mr. Halliday's description.

Is there the faintest hint or reference to the "indecorum" or "scandalous "proceedings" which are said to have given rise to it? Is it *conceivable* that if these proceedings *had* caused "public scandal and discontent" to such an extent as to be canvassed by the public, and call for a "positive order," and consequent most positive return, there should be *no sign or token of disapproval to be discovered?*

Does the language of the evidence correspond with the description given by Mr. Halliday?

Is the effect of it (supposing even that it applied to Patna), leaving the Commissioner, as it does, still vested with the authority, in case of the judge's absence, in any way what is represented as its purpose?

Is there a word of allusion to the "previous operations of the police"?

But it is unnecessary, I imagine, to say more, for the climax of the misdescription is shown by the fact, of which I have given unanswerable proof, viz., that the order had no effect whatever on my proceedings; makes no allusion whatever to my previous action, and can in no possible sense be perverted into a "positive order," directed personally to me, or bearing in any single article or word the significance so prominently, and, may I not add, so unjustifiably given to it by Mr. Halliday.

Such, then, being the state of the case, what becomes of the further criminatory statement; the stern rebuke conveyed in the grave words: "In the face "of these orders, Mr. Tayler did not hesitate to try, and condemn to death, a "trooper of Captain Rattray's police, upon whose trial he could not possibly be "impartial."

It is superfluous to say, that as all the preceding items of this elaborate description are fabulous, the final act, the wilful disobedience "in the face" of a "positive order," which had never been given, is fabulous also, existing only in the fertile imagination or heated brain of Mr. Halliday.

Giving

Giving him credit for having believed the statement which Mr. Young made in his letter of the 3rd July, viz., that the Circular Order was applicable to my district, the answer sent by me on the 9th, and the subsequent letter from Mr. Samuells of the 22nd August, *must have undeceived him;* but, under any circumstances, whether it did or not, the sensational description as to the previous trial, with all its affecting details and incidents, is an obvious and indisputable fabrication.

When the reader peruses the account of my second suspension, he will understand why my second memorial, in which this question was described, was detained, for it referred principally to this severe charge, which I had the unpardonable presumption to designate a "misrepresentation," and which, if it had been carefully investigated by the Secretary of State, would have been shown to be something worse.

The remarkable coincidence in this narrative is, that the special point on which the whole of Mr. Halliday's formidable narrative is based, viz., that I had "largely mixed myself up with the operations of the police, in the trial "referred to, is *positively and prominently contradicted by all the reports made "on the case! !*"

Annexed are two letters of mine to the Lieutenant Governor, dated 7th and 10th of July, respectively, distinctly stating the fact that the conduct of the preliminary proceedings and management of the case was left *entirely* in *the hands* of Mowla Buksh, the deputy magistrate. And Mr. Lowis, the magistrate, in his separate report, mentions the same thing! while several months afterwards Mr. Samuells, in the extravagance of his antagonism, refers specially to the fact, as highly censurable on my part, because that excellent man, who has since been decorated with the Star of India, was a Mahomedan! !

My letters, and the extracts alluded to, are here subjoined, with the letter from Government, expressing special approval of Mowla Buksh's services.

No. 485.

"From the Commissioner of the Patna Division to the Secretary of the Government of Bengal.

Sir, "Patna, 7 July 1857.

"Having had incessant occupation for the last two or three days, and not being very well myself, I am only able to send a brief report in continuation of my last letter, to say that 30 of the men concerned in the late disturbance (evidently a religious movement), have been apprehended, and that 14 men, including the man who shot Dr. Lyell, have this day been sentenced to death, and will be hanged this afternoon.

"2. *The case has been ably and most successfully conducted by Dewan Mowla Buksh; the sentence has been passed by Mr. Lowis and myself sitting as Commissioners.*

"3. The plot is a *Luckuow* plot, conducted here by one of their emissaries.

"4. Further particulars will be given hereafter.

"5. I adhere to my plan of keeping the city and people down with a strong hand, though I dare not act as freely as I should wish, because of the warning to 'avoid illegal measures.' I would plead for a full and unrestricted discretion, especially as all my predictions have proved to be true, and the security professed by others to have been utterly unfounded and fraught with peril.

I have, &c.
(signed) "*W. Tayler,* Commissioner of Revenue."

No. 522.

"From the Commissioner of the Patna Division to the Secretary to the Government of Bengal.

"Sir, "Patna, 10 July 1857.

"In continuation of my letter, No. 489, of the 8th instant, I have the honour to state that the second of the two prisoners whose execution I delayed in hopes of eliciting some information from him, was yesterday hanged.

"2. The man is the zemadar of the great banker, Lootf Ali Khan, and was actively concerned in the outrage.

"3. Several other prisoners have since been arrested and will be immediately brought to trial.

"4. I am preparing a full narrative, which will be forwarded shortly.

"5. A translation of the principal letters found in the house of Peer Ali Khan, will accompany it.

"6. I have ordered his house to be razed to the ground, and a post placed on the spot with a notice, stating that he and 13 of his accomplices have been hanged, and that if such a combination and conspiracy is again discovered, I will make all the ward responsible.

"7. The effect of the detection and prompt retribution in this case has been excellent, and I am credibly informed that many of the ill disposed and designing characters have left the city.

"8. *The greatest credit is due to Dewan Mowla Buksh for his untiring exertions and for the skilful way in which he conducted the case.*

"9. *The inquiry was left entirely in his hands.*

"10. It is a fortunate thing that I insisted upon the wounded man being brought to my house at dawn in the morning, and then sent to the Seikh Soldiers' Hospital, as we thereby elicited valuable information in support of the evidence adduced.

"11. The man was appointed darogah by Peer Ali, and had been on pay for several months.

"I have, &c.
(signed) "*W. Tayler,*
"Commissioner of Revenue."

No. 400.

"From the Secretary to the Government of Bengal to the Commissioner of Patna.

"Sir, "Fort William, 15 July 1857.

"I am directed to acknowledge the receipt of your letter, No. 522, dated the 10th instant, reporting the execution of the second of the two prisoners referred to in your communication of the 8th idem, as also your proceedings in regard to Peer Ali Khan.

"In reply, I am desired to observe, that so far as the Lieutenant Governor has at present the means of judging, your measures have been well planned and promptly executed. His Honor, however, anxiously awaits the full particulars which you have promised to furnish.

"*His Honor hears with satisfaction the good report you give of the conduct of Dewan Mowla Buksh, whose exertions will not, you may assure him, pass unrewarded.*

"I have, &c.
(signed) "*A. R. Young,*
"Secretary of the Government of Bengal."

"EXTRACT from the LETTER of Mr. *J. Lowis* to the Secretary to the Government of Bengal; dated Patna, 11 July 1857.

"Para. 5.—In conclusion, I would beg to notice, that although I was obliged to bring to the notice of the deputy magistrate, Moulvie Mowla Buksh, his culpable negligence in having permitted men and arms to be collected without molestation in the portion of the city committed to his care, yet the *energy with which he has fulfilled the duty I then committed to him of searching out and bringing to justice the parties* concerned in the riot, entitles him to considerable praise."

"EXTRACT from LETTER from Mr. *E. A. Samuells* to the Secretary to the Government of Bengal; dated Patna, 29 January 1858.

"Para. 67.—Any one who reads the diatribes in which Mr. Tayler, in his anxiety to conciliate the popular favour, has indulged against the Mahomedans, and his deliberate avowal that he and an 'observing few' are convinced that we owe this mutiny to a Mahomedan plot, will not be a little astonished to learn, that notwithstanding the charge brought by the wounded prisoner against Mowla Buksh, *the whole investigation of this case was committed to his hand.*"

And, again, in the continuation of my narrative, submitted to Government on the 21st July, I thus wrote:—

"Para. 28. Of Dewan Mowla Buksh it is difficult to speak too highly. Though now old and in bad health, he has exerted himself night and day in the service of the Government.

"29. *The entire conduct of the preliminary proceedings in the late outbreak had been committed to him by the magistrate,* and he has displayed firmness, zeal, and tact, and an unswerving impartiality in the performance of his duties."

The above extracts will, I imagine, be sufficient to establish beyond all possibility of doubt or question, that Mr. Halliday's deliberate statement in regard to the proceedings of this case are diametrically opposed to the evidence on record, and thus, that the whole narrative and indignant accusation is utterly without foundation! I am much mistaken if a careful perusal of many other statements recorded by Sir Frederick Halliday does not tend to the same conclusion.

CHAPTER V.

" CONCEALING as much as possible his arts and intentions; and has since " avowed that this was done wilfully and purposely, in order to carry out " views of his own, which he thought I should not approve of."

Such is the charge, as formulated by Mr. Halliday, at the time of my removal.

To enhance the criminality of the alleged delinquency, he has in his present memorandum added, " as a rule."

In dealing with this serious accusation which, if true, would have disqualified me for my high position, it is really difficult to find terms, consistent with decorum, which will fairly represent its utter groundlessness.

I certainly did think that Sir Frederick Halliday, after the explanation and defence submitted by me in my memorial submitted to the Secretary of State in Council in 1868, would, in common honesty and fairness, have withdrawn the imputation; but as that memorial has disappeared from the records of the India Office, and he now makes no allusion to the vindication there given, or the evidence which accompanied it, I can only conclude that it was kept from his sight, and that, in ignorance of my refutation, he has been encouraged in the reproduction of the charge, now aggravated by the words " as a rule."

As that memorial has, through the kindness of the present Secretary of State, been printed from a printed copy, which several years afterwards I laid before Lord Salisbury, I will here give one of the appendices (App. F.) in which it is discussed, and although it is to be found in the reprinted copy also, I trust it may also be printed in its proper place, as an appendix to this refutation.

I have no doubt that the perusal of the evidence now submitted, combined with Appendix F. taken from the lost memorial, will be sufficient to satisfy every impartial mind that the charge of general reticence or concealment " as " a rule " of my acts and intentions, is *entirely disproved*, and that the single instance in which such reticence (*i.e.*, action without previous consultation) was, under the circumstances set forth, a solemn and imperative duty!

I have been compelled to deal separately with this question in my chapter on Mr. Halliday's Minute, written some seven months after my removal, a sight of which was refused to me, though specially asked for, because in that Minute Mr. Halliday entered into a long and discursive narrative for the purpose of confirming this unfounded charge.

It is not surprising that he refused to show it to me, as I could at once have pointed out what I have now shown, that the one fact and the one letter which affords the key to the whole incident, and justifies me in acting in *that single* instance on my own convictions, has been suppressed and most unfairly described; while his letter expressing those infatuated opinions, which showed me the imperative necessity of action, prompt and immediate, is left out of the " Special Blue Book " which Mr. Halliday had printed, in evident defence and illustration of his measures.

All this, or the principal portion of it, will be found in the Appendix F. of the missing memorial now reprinted, and the complete annihilation of Mr. Halliday's charge will be confirmed by the list of letters published in the " Special Blue Book " above mentioned, and submitted by me with the missing memorial as Appendix G.*

I venture to challenge my worst enemy to say whether that series of letters does not at once, and entirely, refute the charge of " concealment," " as a rule," or " as much as possible."

It is impossible to doubt that if that memorial had been subjected to impartial investigation before the Secretary of State in Council, as I was assured by Sir Stafford Northcote it would be, and as I may say without offence, it should have been, Sir F. Halliday's position as member of the Indian Council must have been in serious jeopardy.

But it is a most remarkable circumstance that at the time Sir Frederick Halliday was compiling his present memorandum, in which it might have been reasonably

* This Appendix, which consists of a pamphlet of 79 printed pages, containing letters from the 14th of June 1857 to the 2nd August 1857, has, by permission of the Secretary of State, been placed in the Library of the House of Commons for reference.

reasonably expected that he would endeavour at least to offer some rejoinder to the arguments contained in my memorial of 1868, the memorial itself, with five letters, and the pamphlets (App. G.), disappear, and Sir F. Halliday's statement, in opposition apparently to the first intention, as stated by the Honourable Mr. Stanhope in Parliament, is laid before the House, and I am thus enabled to see, for the first time after 22 years, these aggravated statements, and unfair, though plausible explanations, by which of course Sir F. Halliday's partizans, and the successive Secretaries of State, have been necessarily biassed against me.

But, in addition to these remarkable incidents, the delay which has unavoidably occurred has led to further most important discoveries connected with this, as well as with other charges, in the formidable catalogue of my crimes, circumstances which I have set forth in my postscript, written after the great bulk of this refutation had been completed. For these circumstances I would refer the reader to that "postscript," merely here pointing out that this unaccountable suppression from a Blue Book, expressly published to exhibit the "Correspondence connected with the removal of Mr. W. Tayler," and in which all manner of collateral matter, Mr. Samuells' indecent attack, and a long irrelevant statement of an arbitration judgment, &c., are included, is, I venture to say, a most unfair and dishonest procedure.

Let the *real* body of my letters, as shown in the "postscript," as well as those of which no mention was made, but were pointed out in my "missing "memorial," be looked at, and, as I believe I have elsewhere said, I doubt whether any three commissioners wrote so much, so fully, so unreservedly, throughout the entire crisis, as I did.

As to the one series of precautionary measures which I held myself bound as a solemn duty to carry out, without endangering their success, or rendering them impossible by previous fruitless consultation and delay with a Governor 400 miles away, who considered the mutiny "inconceivable," I look with honest pride, and deep gratitude to God, that I had the decision, and was vouchsafed the power to carry them out.

I am fully conscious that all those who were in India at the time, and knew the *real facts*, not garbled and distorted as they are in the long, unseen Minute of 1858, regard those very measures as the measures which saved the province, and the residents at least, of every class, deem themselves indebted to me for their lives, as may be seen by reference to the evidence.

The special verdict of Sir John Low on the particular point, as well as of Sir Arthur Phayre, will be found among them.

The painful circumstances connected with Sir John Lawrence, with reference to this charge, I here narrate, though as briefly as possible.

When I returned from India in 1867, ten years after my removal from the Patna Commissionership, events had in the meantime occurred which proved the correctness of my views regarding the Wahabee fanatics whom I had placed under precautionary arrest, and whom my successor, with the approval of Mr. Halliday, had at the time described as "innocent and inoffensive book-"men," and who afterwards, as Sir John Kaye described it, were "fondled" by the Bengal Government.

The dangerous character and treasonous doings of the sect having thus been judicially exposed by the trials held by Sir Herbert Edwardes in the Punjab, and by Mr. Ainslie at Patna, I at once prepared a memorial setting forth the facts, and praying for reconsideration and justice.

Being at Simla at the time, I showed the memorial, through his private secretary, to Sir John Lawrence, then Governor General.

Sir John Lawrence, after reading the document, authorised Colonel Seymour Blane, his then military secretary, to send me the following assurance :—

"I had a very long conversation with Sir John on the various points to "which you allude, and I think one thing is certain, that so far as his personal "feelings are concerned, it would have given him very sincere pleasure to "forward your memorial; he thinks, however, that it is a matter which would "have to be considered in Council, and for that reason he would not advise "you to bring it forward in India."

Sir John Lawrence himself repeated to me the same advice verbally on wishing me farewell in Calcutta, and believing the advice to be judicious and intended for my good, inasmuch as several members of his Council were notoriously antagonistic to me, I withheld the memorial until I reached England, when I laid

laid it officially before Sir Stafford Northcote, showing him at the same time the extract above quoted, as Sir John Lawrence had specially authorised.

Sir Stafford Northcote, after full inquiry and investigation, found all important points in my favour, but having some scruple in recommending me for honours to the Queen without the concurrence of some high official in office, made a reference to Sir John Lawrence, fully expecting his support.

The subsequent incidents it is painful to relate, but it is absolutely necessary to the full elucidation of this particular point.

Sir John Lawrence, in his reply to Sir Stafford Northcote, admitting that I had been unjustly used, suggested that I had committed two errors of judgment, viz.: "reticence" towards Mr. Halliday, and issuing the order of withdrawal, and Sir Stafford Northcote, *on these grounds alone*, after writing me a highly complimentary letter, expressed his "sincere regret" that he could not, on the grounds of these two supposed errors, follow out his purpose of recommendation to the Queen for honour.

A personal interview with Lord Lawrence in July 1878, 11 years afterwards, showed me that these two so-called errors had been suggested to him in consultation with Sir William Grey, Sir Frederick Halliday's quondam secretary and intimate friend.

The discovery was so important that I thought it my duty to address Lord Lawrence on the subject, remonstrating earnestly against the course pursued.

The whole circumstances were fully represented to Lord Cranbrook. Shortly before Lord Lawrence's death I again wrote to him, but without any satisfactory result.

A few days before this a mutual friend had also written, urging him, as a matter of justice and fair dealing, to read my explanation and defence on the above points, which, as I have before stated, were the only two things which had prevented Sir S. Northcote from recommending me for honours. Lord Lawrence refused to read it, as he subsequently declined in his letter to me.

I will not dwell at present on this painful episode, though there is much more that might be said; but I must, in justice to myself, point out that up to the day of his late lamented death Lord Lawrence had, by his own showing, never seen, and declined to see, my defence and vindication of the two points, which he, in consultation with the quondam secretary and intimate friend of Sir Frederick Halliday, had suggested, and which had unfortunately been accepted by the Secretary of State as a bar to my public recognition.

This fact it is important for me to show, that Lord Lawrence's opinion may not be quoted against me as of any value.

This formed Appendix F. of the lost Memorial.

To this subject I earnestly solicit the most careful attention of the Secretary of State in Council.

The allegations which I find it absolutely necessary now to make in this matter are serious. I would willingly have avoided the exposure, but it is forced upon me.

I have already stated that a special "Blue Book" was printed in Calcutta by the Lieutenant Governor shortly after my removal, which professed to contain the "Correspondence connected with the removal of Mr. W. Tayler."

This book was obviously published to support Mr. Halliday's action against me, and verify his catalogue of *ex post facto* charges, and ought, therefore, in common fairness, to have comprised the whole "Correspondence;" certainly all which bore on his accusations.

The book was sent by him, contrary to all official precedent or custom, to the public journals (for which he was rebuked by the Secretary of State), and officially circulated by himself throughout the Bengal Presidency. It is at this moment on record in all the Commissioners' offices.

A perusal of this book exhibits the following inculpatory facts, *all of them calculated to excite strong prejudice against me*, in connection with this charge of "reticence," which the Right Honourable the Secretary of State has lately declared to have been a "most unfortunate error" on my part, as it produced a "want of harmony" between the Government and myself, and was, in fact, the principal obstacle to his recommendation to the Queen's favour.

First, then, it shows me, writing my *first* communication to the Lieutenant Governor on the 14th of June, though our troubles had commenced about the 18th of May, and

most important incidents, altering my first views and affecting all my future actions, had occurred on the 7th of June.

Secondly. It shows the Lieutenant Governor complaining of my writing "short, meagre, and unsatisfactory" notes, instead of full and formal letters, a procedure which, *if unauthorised*, would naturally be considered reprehensible.

Thirdly. It exhibits me corresponding with the Lieutenant Governor without authority or license, in a familiar, informal, and unceremonious style—"My dear Halliday," &c., &c., while *he* was writing only formal and official letters through his secretary! thus still further prejudicing our superiors by convicting me of disrespect, if not impertinence, a fact which was noticed to my prejudice even by my advocates and friends.

Fourthly. The letters that are printed are so arranged that ordinary perusal, without careful scrutiny of dates, would lead the reader to suppose that *after I had been officially rebuked for so writing in Mr. A. Young's letter of the 25th June, I still disrespectfully and contumaciously continued so to write for several subsequent days.*

Fifthly. It exhibits a *series* of official rebukes, for not writing with sufficient fulness or frequency; as if, after the receipt of the first rebuke, I had wilfully neglected my duty, but which, in fact, followed each other in such immediate succession—making a formidable appearance—that no time was given me to answer or act upon the one before the other reached me.

Sixthly. It shows the Lieutenant Governor rebuking me for arresting the Wahabee Molvees without asking permission, as if the *act* was beyond my competence, and there was a blameable concealment, without justification or reason.

I now proceed to show how, in each several instance of these imputations, direct or implied, I have been unfairly and dishonestly dealt with; how, in fact, I was in each and every particular blameless, and *only made to appear negligent or culpable by misrepresentation and the suppression of evidence.*

On the *first* point, viz., the apparently gross neglect in not giving intelligence to the Lieutenant Governor before the 14th of June, I subjoin four letters from Mr. Halliday, with my explanatory notes appended. These letters will show that I commenced my communications on the 18th or 19th of May, and, by his own admission, sent him "daily intelligence" up to 13th of June.

Not one of these letters have been printed in the Blue Book.

On the *second* point, viz., the brevity of my notes, Mr. Halliday's letters, now seen for the first time, will show, *what he has hitherto studiously concealed*—that it was *his own special desire* that I should send him just "one line, brief, to say—all's well," until further orders; and that it was his wish and belief—probably because he wished to remain at Darjeeling—that the "less fuss the better." They will also show what the Blue Book conceals that he wrote in private form to me.

Both of these letters have been suppressed, and the correspondence printed without them.

On the *fourth* point, if the Secretary of State in Council will turn to the Blue Book, and note the dates of my private letters, which have been inserted after Mr. Young's letter of the 25th June, directing me to write officially and not privately, he will perceive that they are all of previous dates; and that on the 28th of June, the very day I received that letter, I expressed my apologies and regret in a public letter, *and from that moment always wrote in an official form.*

25th June.
25th „
26th „
27th „
29th „

On the *fifth* point I refer to the Blue Book itself, which will show no less than five letters (?) of the dates as per margin, written one after another, without allowing time for me to acknowledge or answer them, and in the same way four letters within as many days, in July, rebuking me for not giving full information of the emeute in the town, the injustice of which I have shown in my narrative (Part 2).—*Vide* extract subjoined.

With regard to the sixth point, viz., the arrest of the Wahabee Molvees, it would, perhaps, be sufficient to observe that, as the measure is now known to have been of important benefit to the province, any informality, even if there were such, in regard to its execution, and any reticence necessary to ensure the success of the measure, is too trifling to be mentioned; but this does not affect the question between Mr. Halliday and myself.

I believe I may safely assert, that as superintendent of police, I was fully competent, without reference to any superior authority whatever, to arrest any suspected persons; but Mr. Halliday, in bringing this charge against me, has wisely withheld from publication the letter, which, in itself, forms a complete justification of my partial, and I submit praiseworthy, reticence on this point, viz., his letter of the 13th of June, in which, after receiving my report of the 8th (*also carefully withheld*), he still declared that there was no danger at Patna, and mutiny of the Sepoys was "inconceivable," thus clearly showing me that if I wished to act effectually and save the province, *I must act on my own responsibility and risk.*

The Lieutenant Governor at the same time never alludes to the fact that the day *before* I took action against the Wahabees, I *did* intimate the probability of my acting against them, and that I reported the fact of their arrest, not eight days afterwards, as Sir John Low supposes, but on the *third* day after the event, having waited for that short time that I might judge of the effect of the measure.

The

The Secretary of State in Council will, I hope, not overlook the facts that the arrest of these men was not a long premeditated measure, nor caused by any overt acts of theirs; I arrested them on suspicion of their characters and intentions, and had no events or incidents to report.

With such ingenious and unfair suppressions, and with such cruel and unfounded misrepresentations, is it a matter of surprise that I was condemned? that the Court of Directors, with this emasculated Blue Book before them, concurred in my condemnation, and that Sir S. Northcote, in ignorance of these startling (perhaps incredible) facts, should hold me guilty of culpable neglect, which produced a want of harmony between myself and the Government?

The facts are now, for the first time, before the Secretary of State in Council, and I solemnly appeal to him for judgment upon them.

As to the charge of "reticence" in a general sense, I beg the Secretary of State in Council to glance over the Appendix (G.) submitted herewith, in which I have reprinted from the Blue Book my letters and reports written between the 14th of June and 4th of August, comprising, as it does, 79 pages of closely printed matter in letters, memorandas, and reports, no less than *fifty* in number, *all my previous letters, as before stated, have been suppressed from the Blue Book.*

Did any other Commissioner write as much?

If the Secretary of State in Council will read the letters contained in that pamphlet, remembering that they were in addition to the numerous letters which Mr. Halliday suppressed, and to the "long," "graphic," and "interesting" letters which I wrote to Mr. Beadon; and exclusive of the incessant correspondence which I kept up with my subordinates in the district, as well as with General Lloyd and Major Holmes, he will, I feel confident, acquit me of the crime of "reticence."

But I ask the Secretary of State in Council to do justice between myself and Mr. Halliday, who, while charging me with this offence, and accusing me of "concealing my acts and intentions as much as possible," omits from the Blue Book, which his position as Lieutenant Governor enabled him to publish, letters which bear closely upon this very question, and which would, in themselves, have nullified his accusations.

The suppressed correspondence, I must here observe, comprises, among other letters, my report of the startling occurrences of 7th June, my earnest remonstrance to Mr. Halliday, to prevent the Board of Revenue from exasperating Koer Singh, and thus driving him, as they did, into the arms of the rebels, as well as my earnest recommendation to disarm the 5th Cavalry, which afterwards did so much mischief in the province, and other important communications.

Was this suppression honourable or fair towards me?

But I cannot close this part of the subject without pointing out a still further instance of unfair misrepresentation on the part of Mr. Halliday, a misrepresentation evidently made for the purpose of prejudicing the Supreme Government against me, and thus preventing an impartial hearing of my appeal.

Very early in the crisis, I received a letter from Mr. Beadon, Home Secretary to the Government of India, requesting me to furnish him with information, of course for the use of Government.

With this request I immediately complied, and from that day kept up a correspondence with him, sending him accounts of all that transpired, as I did also to Mr. Halliday, though my notes to the latter, *under his own order were "brief,"* to make as little "fuss" as possible.

I subjoin extracts from Mr. Beadon's answers to my letters, which will show the nature of my communications.

The Secretary of State in Council will, perhaps, hardly credit me when I say that this extra duty, undertaken at the request of the Governor General's Secretary, amidst all my anxieties and labours, for the benefit of Government, was charged against me by Mr. Halliday as an *additional offence*, not openly (for it would then have carried its own refutation with it), but under the guise of an accusation that I had found time to write to a "private correspondent," while, by concealing the name and position of this person, he led the Supreme Government to suppose that I had been wasting my time for my own purposes and the amusement of a private individual.

Again I venture to ask the Secretary of State in Council whether this proceeding was honourable or just, and whether such a statement was not calculated to prejudice the minds of my judges?

As this charge of reticence did not form an ostensible ground of my removal, I should not have thought it necessary to discuss it at such length, had it not been lately brought forward as an argument against my obtaining justice, and an obstacle to the Queen's favour.

As it is, I have not exhausted the subject, but need I make any further exposures?

LETTERS from Mr. *Halliday* from 27 May to 13 June.

A.

The letter here acknowledged must have been written about the 18th or 19th May, the post taking eight or nine days between Patna and Darjeeling.—
W. T.

My dear Tayler, Darjeeling, 27 May 1857.

I SEND you my letter of the 25th May last year which you wrote for.

I am glad to hear that all is quiet at Patna.

The less fuss made the better.

Yours, &c.
(signed) *Fred. Jas. Halliday.*

B.

My dear Tayler, Darjeeling, 28 May 1857.

I HAVE just received yours of the 23rd.

As soon as the telegraph is open I request you will send me (to Calcutta) a daily message, brief, just to say "all's well," till further notice.

I should not wonder if I were to pay Patna another visit before long.

I am glad you have stopped expenditure (for the present) on the institution, and funded the money.

I am in hopes that all will go well at Dinapore and Patna. But the example of the 9th at Mynepooree and Allygurh shows how the bad feeling has spread.

Yours, &c.
W. Tayler, Esq. (signed) *Fred. Jas. Halliday.*

C.

This letter shows that I had on the 24th May submitted several important proposals, yet my letter does not appear in the Blue Book.
W. T.

My dear Tayler, Darjeeling, 29 May 1857.

I HAVE received your letter of the 24th, with enclosure from Mr. Wake.

I do not think there is any need at present to call out the veterans. It would do more harm than good. Still worse would be Major Holmes's plan of disarming the people at the Ghat.

A letter to the rajah telling him to take care there is no disturbance would be more useful.

As we differ a good deal about the effect of your recent proceedings in conciliating the zemindars, I see no need for your dragging in that subject. If I were to reply, I could only express what you are aware I feel, and that would not facilitate business.

Keep that business for its own correspondence. It has had, and will have, its full share. Because we differ on that point, it does not follow that we are to differ on other points.

My impression regarding these current events in the north-west is that by this time a blow has been struck which will quiet all insurrection from one end to the other. *This I think is your opinion also.*

Yours, &c.
W. Tayler, Esq. (signed) *Fred. Jas. Halliday.*

D.

My dear Tayler, Allipore, 13 June 1857.

THE day before yesterday I received a letter from you *dated 8th June.*

To day I have another letter with the same date.

There must be some mistake here, and as dates are important just now, it will be well to note the day of the week as well as the date.

I cannot satisfy myself that Patna is in any danger.

It is inconceivable that the sepoys at Dinapore should mutiny in the face of the European force there, and until the sepoys mutiny there can be little fear of a popular commotion in Patna.

I do not approve of your calling in the zemindars for aid in the way you propose.

If you can raise a reliable small body of sowars for patrols, do so at the expénse of Government. But circumstances have made it undesirable in my opinion that you should apply to the zemindars, and I particularly desire it may not be done.

I am anxious for daily intelligence from you, *and have had it regularly till the last two days**. I am very glad to hear that the Chuppra treasure is safe.

* The *italics* are mine.

The Gya people are in a great fright; I hope without reason.

You should let your ordinary districts know regularly the state of your affairs. A report came to day by electric telegraph of insurrection at Dinapore, no doubt false or exaggerated.

All well here.

Yours, &c.
W. Tayler, Esq. (signed) *Fred. Jas. Halliday.*

EXTRACTS of Letters from Mr. *Beadon.*

"Calcutta, 20 May 1857.

1. "Informing me that a translation of a proclamation would be made by Mr. Colvin, and sent for me to circulate throughout my province."

"Calcutta, 23 May 1857.

2. "Requesting to be kept 'informed of the state of feeling among the troops at Dinapore, and the people of your division generally.'"

"Calcutta, 25 May 1857.

3. "Forwarding some copies of the translation of the proclamation."

"Calcutta, 2 June 1857.

4. "I have to thank you for your interesting bulletins from the 26th to 30th May. They are of great use."

"Calcutta, 6 June 1857.

5. "Many thanks for your bulletins up to the 2nd."

"Calcutta, 8 June 1857.

6. "Many thanks to yours of 4th June."

"Calcutta, 9 June 1857.

7. "Putting me on my guard against the supposed designs of the Doomraon Rajah—Koei Sing—and thanking me for my 'continued reports.'"

"Calcutta, 22 June 1857.

8. "I am much obliged to you for your letter of the 14th, giving a graphic account of the critical position in which affairs stand at Patna and Dinapore, and of the measures taken to prevent outbreak.

"Your letter of the 17th reached me yesterday."

"Calcutta, 25 June 1857.

9. "Containing information about the rebels in the North Western Provinces."

"Calcutta, 29 June 1857.

10. "I have to thank you for your letter of the 25th, and its very interesting contents."

"Calcutta, 26 July 1857.

11. "I have to thank you for several interesting letters which I have refrained from answering, because I perceived that Halliday did not like your corresponding with me on business matters relating to Bengal," &c.

EXTRACT from my Narrative. Part 2, Page 267.*

Additional Memorandum on the Charge of Reticence regarding Dr. Lyell's Murder.

"The *êmeute* in the city took place on the night of the 3rd. The event was one of awful anxiety. The whole of that night was passed by me in the open air. As Commissioner I had the superintendence of everything.

"The struggle in the town took place some six miles from my house at Bankipore, where the whole station, gentlemen, ladies, and children, were assembled in an agony of terror throughout the night. I rode round myself to all the houses, to warn the residents; made arrangements for dispatching one party of Sikhs into the town, posting others at the several approaches to our house; dispatching messengers to Dinapore, and into the town for news; and the other thousand and one pressing matters which those only who have witnessed such a scene, can fully conceive or worthily appreciate.

"The *êmeute* was put down without difficulty; *for I had previously disarmed the citizens and arrested the most dangerous men;* but the officers and others did not return from the city till the next morning, and nothing save the *fact* of Dr. Lyell's death and the dispersion of the rebels was known.

"The post went out *early in the morning,* and at that time *I could have stated nothing distinctly beyond these two facts;* so I sent a telegram to both Governments and the

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* This Appendix is the pamphlet containing my letters and reports, submitted with this memorial.—*W. T.*

the Commissioner of Bhagulpore, reserving a *letter,* till I could write with some distinct knowledge of what had occurred, of which there were conflicting accounts given by almost every man concerned. But I wrote a letter also that very day (the 4th); as however, the post *went out only early in the morning,* it *could not be* dispatched till the 5th.

" The magistrate, who had nothing but his own duty to attend to, and had no share in the superintendence or management of the many and various matters which engrossed my time, and who was moreover, anxious to bring forward a separate question regarding his Nazir, in which he was interested, managed to dispatch a letter on the 4th; and the udge, who had nothing to do but look after himself, wrote a private note to somebody.

" I had myself telegraphed, as I have stated, a long message to the Government, which was received and dispatched from the telegraphic office, but, owing to a stoppage in the communications somewhere below Patna, which the Government had never intimated to me, they were said by the Lieutenant Governor not to have reached him.

" Mr. Halliday, as usual without inquiry, seized the opportunity to add one more to the censures he was zealously accumulating against me, and wrote four letters of reproof in four days, without allowing even the first of them time to reach me, or waiting for answer or acknowledgment.

" For me to have written down all the idle tales that were current without scrutiny, would have been simply mischievous; and to show this, I need only mention that one of the fables circulated was that Dewan Mowla Buksh was at the head of the movement.

" The facts, then, stand thus:—In spite of my arduous and incessant exertions throughout the whole night, I communicated by telegraph all that it was essential, or, in fact, possible to communicate then, at the earliest possible moment. In the course of that day, which was engrossed with incessant and anxious duties, the examination of the wounded rebels, listening to the several reports of the magistrate, Major Rattray, Mowla Buksh, and others, comparing accounts, and analysing conflicting statements, I still wrote a letter, which, though short, contained all that I could satisfactorily state; and this letter went on the morning of the 5th, that being the only time at which the post left.

" Within the next *two* days *what had I done?* I had arrested and tried 30 of the conspirators, obtained a mass of most important correspondence, and sentenced and executed 14 men, reprieving two for the purposes of eliciting information, and imprisoning the rest. All this I had done, and all this I reported on the 7th, two days after my first letter.

" That letter is short, *i. e.,* it contains matter without verbiage.

" Is it unsatisfactory?

" Had I been idle in action? Could I have said more while inquiries as to the origin and object and details of the plot were still in progress?

" But how much longer did I wait? In my letter of the 7th, I told Mr. Halliday that I had had incessant occupation for the last two or three days" (a fact which my readers will easily understand when they perceive what I had *done* in that interval), " and could therefore only send in a brief report." *But the very next morning,* viz., the 8th, I sent in another letter of 14 paragraphs, in the first sentence of which I stated that, " when all inquiries are completed, a full and detailed narration of the late disturbance at Patna will be forwarded.

" Two days afterwards, viz., on the 10th, I wrote again.

" The next day (the 11th) I again wrote.

" The next day (the 12th) I again addressed the Lieutenant Governor on the same subject; and in this it will be seen that I was *obliged to correct and contradict several premature and mischievous misstatements made by officious correspondents,* thus showing how right I was to wait for details till I could speak with confidence.

" The *next* day I submitted a full report of 39 paragraphs, containing a detail of all the particulars which careful and incessant inquiry enabled me to submit.

" I confidently challenge the most careful investigation into this whole matter, and refer those who doubt to the letters themselves, which are all reprinted in the Appendix."

CHAPTER VI.

Withdrawal Order.

This being one of the charges which has not been *authoritatively* set aside, and being one of the two which Sir S. Northcote quoted, at the suggestion of Sir J. Lawrence, as an error of judgment, which interfered with his own recommendation of me for honours in 1867, deserves the next consideration, after the disposal of the two collateral questions already discussed, and the special charge of reticence.

As first recorded by Mr. Halliday, it was thus worded, viz., that, "under the "obvious influence of a local panic, he had directed the abandonment by "the Civil functionaries of all the stations in his division."

The accusation of "panic," directly it was brought before the Court of Directors, was ignored in the following words:—

Extract from the Despatch of the Court of Directors, 11th August 1858.

"The immediate cause of Mr. Tayler's removal from the Commissionership was his order for the abandonment by the local authorities of the several civil stations within his division on the occurrence of the meeting at Dinapore. The Lieutenant Governor says that this order was given apparently under the influence of panic. This is distinctly denied by Mr. Tayler, who alleges that it was the result of a calm and careful consideration of the then existing state of things. You have expressed your unwillingness to believe that Mr. Tayler was influenced by panic, and we consider his statement upon this point to be entitled to credit, supported as it is *by the tone and tenor of his memorandum of July 31st, in which he reviews in detail the state of the affairs in his division, and records his opinion as to the course which, under the circumstances, should be followed.*"

This part of the charge being rejected, the accusation is reduced at the worst to an error of judgment.

On this subject I have quoted the calm and deliberate judgments of Sir John Kaye and Colonel Malleson, decisions which, with the other evidence, will, I imagine, fully satisfy all those whose opinions are of importance.

Prior to this, I had, to my pain and astonishment, discovered, from Lord Lawrence himself, that in suggesting this, with one other act, as an error of judgment, in reply to a reference from Sir Stafford Northcote, he had done so in consultation with the late Sir William Grey, the special friend and former secretary of Sir Frederick Halliday.

This fact is alone sufficient to deprive the suggestion of any weight, even if it had not been abundantly disproved.

To take an avowed antagonist into confidential consultation on the subject was not the way to ascertain the truth, and cruelly unfair to me.

I will here give the copy of a letter received at the time from a high authority, the late Lord Ellenborough, which will show that, at the very first, he saw that the cause alleged for my removal was, as it was in truth, a pretext. The pretext for accomplishing a foregone conclusion.

Copy of a Letter from the Right Honourable the Earl of *Ellenborough*.

"Sir,

"I received to-day your letter of September 21st, and the printed correspondence relative to your removal from the Commissionership of Patna.

"It seems to me that the question, whether a station was given up or retained, should, from the commencement of an outbreak, have been decided only upon military principles. That it was our policy to diminish as much as we could the number of our disseminated positions, and to concentrate our forces; above all, to avoid all risk, without a very great object. We were sure, and we held ourselves to be so, that at some time, not far distant, we should be able to re-occupy whatever, under the pressure of circumstances, we abandoned; and of all losses, the greatest, affecting what is termed our prestige, and what is more our honour, is the massacre of English gentlemen, and outrage perpetrated upon their families.

"The greatest disasters we have experienced have arisen out of a disregard of these considerations, and I do not feel at all sure that a greater disaster has not occurred which may be traced to the same origin. I cannot say, therefore, with the facts before me, as

you have stated them, that you committed an error of judgment, in directing the temporary abandonment of Gya, very important as that place is, and, indeed, I am inclined to think that act of yours was not the real cause of your removal.

"I shall be happy to receive the further communications you offer me. I am very desirous of having before me all the facts I can obtain with the view of forming my opinions.

"Yours, &c.
(signed) "*Ellenborough.*"

"W. Tayler, Esq., Patna,
4 November 1857.

EXTRACT from Colonel *Malleson's* "Indian Mutiny" (Volume I., pages 117, 118, 119, 120, 121).

"Forgetting, or choosing not to remember, his transcendent services, the fact that he had never despaired of the safety of his division; that he had baffled the counsels of the mutineers, and had suppressed, unaided, the rising of Patna; that he had been the rock on which every hope in Behar had rested; that he had cheered the despairing, stimulated the wavering, roused to action even the faint heart of the soldier; forgetting, or choosing not to remember, these great achievements, the Government of Bengal, acting in concert with the Government of India, seized upon his withdrawal order to dismiss Mr. Tayler from his post, to consign the saviour of Behar, in the very morning dawn of the triumph which he had prepared, to signal and unmerited disgrace.

"The Government of Bengal added insult to injury. Not content with suppressing the fact that Mr. Tayler had coupled with the order for the withdrawal of the officials from Gyá a direction that they should bring with them the treasure under their charge, unless by so doing their personal safety should be endangered, Mr. Halliday did not scruple to charge with being actuated by panic the man whose manly bearing had been throughout an example to the whole of India. It would be difficult to produce in the annals of official persecution, rife as they are with perversions of truth, a statement more gratuitous.

"But the fiat had gone forth. Mr. William Tayler was dismissed from his post. His career in the Indian Civil Service was ruined by one stroke of the pen.

"And yet this man had accomplished as much as any individual man to save India in her great danger. He had done more than Mr. Halliday, who *recalled him*; than the Government which supported Mr. Halliday. With a courage as true and a resolution as undaunted as that which he showed when dealing with the Patna mutineers, Mr. Tayler has struggled since, he is struggling still, for the reversal of the unjust censure which blighted his career. Subsequent events have singularly justified the action which at the time was so unpalatable to Mr. Halliday. Mr. Tayler's denunciation of the Wáhábí leaders, treated as a fable by his superiors, has been upheld to the full by the discoveries of recent years. It has been abundantly shown that to his energetic action alone was it due that Patna escaped a terrible disaster. The suppressed words of the withdrawal order have been published to the world, and the charge of panic has been recognised everywhere as untrue."

EXTRACT of *J. W. Kaye's* "History of the Sepoy War" (Volume III., pages 161, 162, 163).

"It is not to be questioned that up to the time of the mutiny of the Dinapore regiments the whole bearing of the Patna Commissioner was manly to a point of manliness not often excelled in those troubled times. He had exhorted all his countrymen to cling steadfastly to their posts; he had rebuked those who had betrayed their fears by deserting their stations. His measures had been bold; his conduct had been courageous; his policy had been severely repressive. If he had erred, assuredly his errors had not leaned to the side of weakness. He was one of the last men in the service to strike his colours, save under the compulsion of a great necessity, but when the Dinapore regiments broke into rebellion, when the European troops on whom he had relied proved themselves to be incapable of repressing mutiny on the spot, or overtaking it with swift retribution, when it was known that thousands of insurgent sepoys were overrunning the country, and that the country, in the language of the day, was 'up'; that some of the chief members of the territorial aristocracy had risen against the domination of the English, and that the predatory classes, including swarms of released convicts from the gaols, were waging deadly war against property and life, when he saw that all these things were against us, and there seemed to be no hope left that the scattered handfuls of Englishmen at the out-stations

out-stations could escape utter destruction, he deemed it his duty to revoke the orders which he had issued in more auspicious times, and to call into Patna such of our English establishments as had not already been swept away by the rebellion, or escaped without official recall.

"In doing this he generously took upon himself the responsibility of withdrawal, and absolved all the officers under him from any blame which might descend upon them for deserting their stations without the sanction of superior authority. It was not doubted that if there had been any reasonable ground of hope, that these little assemblies of Englishmen could hold their own, that they could save their lives and the property of Government by defending their posts, it would have been better that the effort should be made; but their destruction would have been a greater calamity to the State than their surrender. It was impossible to over-value the worth of European life at that time, and the deaths of so many Englishmen would have been a greater triumph and a greater encouragement to the enemies than their flight. It was the hour of our greatest darkness and our sorest need. We know not how Wake and Boyle and Colvin and their comrades in the 'little house' held the enemy in check, and how Vincent Eyre taught both the sepoy mutineers and the Shababad insurgents that there was still terrible vitality in our English troops. Of this William Tayler knew nothing; but he had palpably before him the fact of Dunbar's disaster, and he believed that nothing could save the little garrison of Arrah. The probabilities at the time were that the Dinapore regiment with Kower Singh and his followers, having done their work in that direction, would move, flushed with conquest and gorged with plunder, upon Gya and other stations, carrying destruction with them wheresoever they might go. What the Commissioner then did was what had been done and what was being done by other authorities, civil and military, in other parts of the country; it was held to be sound policy to draw in our scattered outposts to some central point of safety, where the enemy might be defied. In this I can perceive no appearance of panic; if Tayler had not acted thus, and evil had befallen the Christian people under his charge, he would have been condemned with a far severer condemnation for so fatal an omission."

Numerous letters are in my possession confirming this view.

CHAPTER VII.

LETTER TO MR. BAX.

ONE of the most harsh and unmerited charges recorded against me by Mr. Halliday in 1857, and, strange to say, under his representation, accepted at the time by Lord Canning and Sir John Low, the military member of the Supreme Council, was, my supposed illegitimate and unwise interference with the advance of Major Eyre to the relief of Arrah. The extraordinary accusations brought against me in connection with this point have already been dealt with under other heads, and the cruel misstatements have been refuted.

But, strange to say, notwithstanding the decision of the Court of Directors, that I had only written to give my advice, and that merely suggesting a different mode of advance to Mr. Bax, a civilian, in reply to a letter from him, asking my advice, notwithstanding the complete and honourable vindication of my action, Sir Frederick Halliday has not scrupled, after 22 years, to repeat the charge, and with this addition: "Had it rested with Mr. Tayler, Arrah "would have been lost, for at the very crisis of its danger, when Eyre was "advancing to its relief, he wrote officially, and advised him not to advance."

On this I need only observe as to the fact; all I did, as has been indisputably proved, was to give my advice not to Major Eyre, but to Mr. Bax, the civilian, sending my letter to the General of the Division to give such orders as he thought fit; my suggestion to be adopted, or set aside, as the General might wish.

General Lloyd passed an order on this, distinctly stating that the advance should not be made then, and sent me intimation of the same. The General's orders, with my letter for Mr. Bax, were then forwarded together by him.

It is perfectly true that on another occasion, when this point was not under discussion, referring to this unusual joint communication, I carelessly called it an "Order," as stated by Sir F. Halliday, in a foot-note to page 11; but he knows well that this blunder was admitted, and explained as an inaccurate phrase hurriedly used, and that *the fact, which is the only important thing, remains the same.*

This matter was fully explained by me in 1857, and a subsequent attempt of

the Government to catch me in an inconsistency by obtaining from Mr. Bax the envelope of the letter on which was the address both of Mr. Bax and General Lloyd, signally failed; as was admitted by the Government itself.

I leave my readers to form their conclusions as to the fairness and justice of this revival of refuted charges; but I think it as well to annex a copy of a letter received from General Sir John Low on this particular subject.

Sir John Low was a member of the Supreme Council of India in 1857, and was entrusted, as military member, with the special cognizance of my case.

Misled by the misrepresentations of Mr. Halliday, he concurred in my condemnation on this special point.

After his return to England, when, on investigation, he ascertained the *real* facts, he, with true nobility, admitted his mistake, with expressions of remorse, and wrote the following letter, with special permission for its publication:—

"LETTER from General Sir *John Low*.

"My dear Tayler,

"I HAVE read the several papers that you have sent for my perusal with deep interest. The feeling of interest has been, to some extent, of a painful kind to me personally. I allude now to the accusation against you of having written to Major Eyre to urge him not to advance direct against the rebels then surrounding Arrah, because I well remember my having, as a member of Lord Canning's Council, concurred with his Lordship in the censure which he passed upon your conduct on that point. It is true, however, that even now, considering the sort of information that was then before the Council, I think it was quite a natural decision for us to record that censure; but it has since been proved, *incontestably proved*, that the data on which that decision was based were quite incorrect; and if I had been still in India when the real fact was laid before the Supreme Council, that your letter was only an unofficial one, not addressed to Major Eyre at all, but to Mr. Bax, in answer to an unofficial one from him, and sent open by you to General Lloyd, for the latter to deal with as he might think fit, I feel sure that I would readily have stated officially that, in my opinion, you were entirely blameless in that matter respecting Major Eyre, which to my mind at that time was by far the most serious accusation against you. I say this chiefly in justice to *myself*, because my testimony on that point can be of no value to you, after the complete and, to you, the very honourable approbation of your measures that was, as I find, recorded in a despatch from the Court of Directors in Leadenhall-street.

"In regard to this terrible insurrection against us in 1857, I have always thought that, although our Hindoo sepoys were the most numerous of our *active* enemies, yet that by far the most *dangerous* enemies, being the most persevering, the most able, and the most influential, were Mahomedans, just as was the case at Villore, Hyderabad, and Kurnool, during the early part of my experience in India; and the despatch from the Court of Directors, describing the peculiar difficulties and importance of your position at Patna, the public trial of the Patna Wahabee conspirators by Sir Herbert Edwardes, and his late letter to you, all combine to prove indisputably (at least that is my honest opinion) that you had to deal with the most dangerous of all our Mahomedan enemies in 1857.

"From the clear light that, since that time, has been thrown upon the conduct of Patna Mahomedans during that eventful year, and before it, and also subsequent to it, I am decidedly of opinion that those Wahabee chiefs and their relatives were more dangerous to us than Feroze Shah, Khan Buhadur, Khan of Bareilly, and any thousand of our sepoy Mahomedans all put together. I sincerely believe that your skilful and vigorous management of the disaffected population of Patna was of *immense* value to the Government of India; and that in the last few months of your Commissionership, commencing with the arrest of these Wahabee conspirators, and the disarming of the greater portion of the inhabitants of the Patna city, your services were of more vital importance to the public interests than those of many officers, both civil and military, during the whole period of their Indian career, in these critical times, who have been rewarded, and justly rewarded, by honours from the Queen; while your services, by an extraordinary combination of unlucky circumstances, have hitherto been so overlooked. In Oriental phrase, 'What more need I write?'

"Believe me, &c.
(signed) "*J. Low.*"

For further corroboration of the account now given, under the head of this charge, I refer to Sir J. Kaye's and Colonel Malleson's histories.

I must not omit to mention that, at the time Mr. Halliday made the charge against me, he had in his hand the only letter I wrote, and, notwithstanding this, he not only repeated the accusation, but in endeavouring to sustain the charge of panic, he referred to my "reiterated and urgent advice, if not order, "to Major Eyre not to advance to the relief of Arrah!"

In

In his present minute he does not scruple to say, "Had it rested with Mr. "Tayler, Arrah would have been lost," as if I deprecated the relief itself instead of suggesting, subject to General Lloyd's decision, a *more complete and effective mode of advance.*

I leave this deliberate reiteration of a charge, as Sir John Low says, "incontestably proved to be false," to the consideration of my judges. It is impossible to characterise it save in terms which might be held indecorous.

I here give the extract from the despatch of the Court of Directors:—

"The explanation submitted by Mr. Tayler satisfactorily exonerates him from the serious charge of having written officially to Major Eyre, desiring him not to advance to the relief of Arrah. It now appears that the only letter which Mr. Tayler wrote on this subject was one addressed to Mr. Bax, a civil officer holding the office of joint magistrate at the time of Major Eyre's advance from Buxar in company with the force under that officer's command. In that letter Mr. Tayler expresses an opinion that 'it would be very unwise to march with so small a force as 150 men and three guns,' and he forwarded his note open through the officer commanding at Dinapore, requesting him to add whatever he may advise."

How, in the face of all this evidence, Sir Frederick Halliday can venture to reiterate and reproduce the same accusation is a mystery.

CHAPTER VIII.

LOOTF ALI KHAN.

Expost-facto Charges brought against me by Mr. *Halliday*, subsequent to my Removal.

"EVINCING a most indecent anxiety for a conviction in the trial of Lootf Ali "Khan, and not scrupling to assail the judge with private letters urging him to "condemn the prisoner, in a manner contrary to all usage and propriety, and "even humanity."

Such was the alarming and high-flown accusation deliberately formulated by Mr. Halliday, shortly after my removal, but which in the more sober language of the Court of Directors was wisely and justly modified into "corresponding "privately with the sessions judge."

This exaggerated charge originated with the judge himself (one of the antagonistic trio at Patna), who, without any notice to me, and without any conceivable object, save to do me injury at all costs, sent up to Mr. Halliday what he called the "correspondence," *i.e.*, my letters to him, forgetting even to mention his letters to me, to which mine were replies.

Had he done this, the gratuitous and puerile character of the complaint would have been at once exposed.

With regard to the act itself, when it is remembered that the serious character of the crisis had led to the promulgation of special laws, abolishing all the technical observances of legal procedure, that individuals were empowered to arrest, try, and hang those whom they suspected, thereby uniting in themselves the offices of prosecutor, witness, and judge, it certainly does seem strange that when a powerful individual, whose confidential servant had been convicted of open rebellion, was himself accused of harbouring a mutineer at my instance, I, as the prosecutor, responsible for the safety of the province, should be charged with a crime "contrary to humanity," because, when applied to by the judge for information on matters connected with the trial, I did not hesitate to answer his letters, written, as may at once be perceived, on the spur of the moment, in the midst of the absorbing anxieties of the time, and the unreserved tone of private communications.

I would appeal to any impartial reader to say, whether with all the light that has been subsequently shed upon the case, the accusation is not cruelly unfair.

I can only say at the present moment, with a clear conscience, that in making those communications, and entering into the correspondence alluded to, I only did what I felt bound to do, and what it would have been a folly, if not a crime, to evade.

The extracts from "Kaye's Sepoy War," and the letters in the Appendix, will give an idea of the man himself, and the general feeling in regard to his character and power for mischief.

The letters which passed between myself and the judge are also given, with explanations. What was the judge's motive for bringing them forward, are best known to himself.

Case of *Lootf Ali Khan.*

Extract from Sir *John Kaye's* "Sepoy War."

"But Peer Ali was not a rich man, and Commissioner Tayler was thoroughly convinced by the fact that men had been kept for months on pay regularly distributed," under a conditional compact to come forward when called for; that some wealthy party was at the bottom of the intrigues, which were shown to have been carried on for months. He had no difficulty in naming the man. There was one Lootf Ali Khan, a wealthy banker, against whom there was a strong suspicion, by no means confined to the Commissioner.

"One of the men arrested and executed for the outrage which had resulted in the death of Dr. Lyall, was this man's jemadar.

"He was known to have harboured a sepoy of the Thirty-seventh Regiment that had revolted at Benares, and he was suspected of being in communication with sepoy regiments, and to have supplied for rebellious purposes the money distributed by Peer Ali and others."

Again, 'The banker was formally tried by Mr. Farquharson the judge, but the evidence adduced was insufficient to convict him, and in due course he was released.'

"In a foot note, Sir John Kaye writes: 'One letter before me, after stating what had been proved against Lootf Ali, says:—

"'We (the residents of Patna) know all this, which was afterwards proved on his trial, and doubted not of his fate; but to our astonishment, and mortification, and disgrace, he was acquitted, and borne away from court in triumph by his supporters. This was sufficiently alarming, one would suppose, to the supporters of order. But this was not the climax. A few days after his release, the man who, with hardly one exception, the Europeans of Patna and Dinapore considered a rebel of the blackest dye, was received with all the honours due to a highly faithful and meritorious subject by his late acquitting judge, in his then merely temporary position of Acting Commissioner.

"'Could any act of a single man have alienated me from the allegiance due to our Government, this would have done it. I had rather we had been all driven from house and home by an open rebellion in Patna than that this moral victory should have been yielded.'"—"Kaye's Sepoy War," Vol. III.

Many other letters from various experienced persons in Patna, which give a clear idea of the character of the man, are in my possession.

The following extracts from letters written to me at the time by a gentleman in constant contact and communication with the educated natives of Calcutta, will give a further idea of the publicity, even there, of the circumstances connected with this man's arrest, trial, and acquittal, and the unusual interest taken by my opponents in the matter, a state of things which created intense disgust and dissatisfaction among all the reputable inhabitants.

Extract of Letters from *Cobb Hurry*, Esq., Editor of the "Calcutta Englishman."

"Lootf Ali's father-in-law is here, and says quite openly that he paid two lakhs for his release.

"24 October 1859."

"Aubdool Kassim is the father-in-law of Lootf Ali, and resides at Moorshidabad, at a place called Nowsank. He had no hand in the matter, but Lootf Ali's brother, Kassim Ali Khan, and their mother, arranged and paid the 200,000 rupees."

Whatever was the truth of these reports, it was a most unfortunate thing that so much attention was given, and so much sympathy displayed in favour of a man whose general character was what I have shown it to be, and whose special attribute was wealth; the appointment of his special friend and professional adviser as Assistant Commissioner was most unwise.

CHAPTER IX.

Case of Waris Ali.

There is one special and separate imputation which Sir Frederick Halliday himself never before brought against me, but has now introduced, at second hand, into his present minute.

In page 5 of his statement he thus writes :—

" During this time, while intentionally deprived of official information, I had " received intimation from a private source, but from indubitable authority, " that the Mahomedans of Patna were then very well disposed, but if Mr. Tayler " was not checked in his unnecessary and unjustifiable violence towards them, " he would infallibly breed an insurrection."

" One of these unjustifiable acts was at later date reported by Mr. Tayler " himself. He had apprehended one Waris Ali, jemadar, on suspicion of high " treason, and on the 31st July he thus reported to the Lieutenant Governor " what had been done with him."

He then cites these words of mine:—

Para. 22: " Waris Ali, whose arrest has been previously mentioned, was tried " under the Commission on Monday, the 6th July, and capitally sentenced."

Para. 23: " He was executed the same day, and his last words were to ask " whether no Mussulman would assist him."

Then, after quoting a short dialogue between myself and the prisoner, he adds:—

" Mr. Samuells, the able and experienced judge of the Sudder (now High) " Court, who succeeded Mr. Tayler at Patna, went at length into this case, and " reported his opinion that Waris Ali was guilty of no offence known to the law."

The very first line of this paragraph contains, as if incidentally only, a very unfair imputation which Sir Frederick Halliday must at the present day feel to be unjust.

" While intentionally deprived of official information " gives the idea of general and continued withholding of the information I was bound to give, whereas he must know that it was on one *special occasion only*, and for good and sufficient reasons, which he takes pains to omit, but which I have again and again exposed, that this was the case; so that the plausible insertion of the sentence is an insidious attempt to raise prejudice against me by a side wind, another instance of the ingenious though not very honourable tactics which Sir Frederick Halliday has adopted.

Why he repeats the dialogue which passed between me and the prisoner I cannot imagine, but I have been told that it was introduced to illustrate his charge of " reckless thirst of blood," and shows—awful thought—that I was not content with one life, but longed for three, to satisfy my thirst; a dipsomania of which I certainly was not conscious.

It is perhaps superfluous to point out to any one in his senses that the purport of my proposed *bargain* was simply to admit Waris Ali as Queen's evidence, if he could tell me of three accomplices as great or greater rebels as himself, a point of no little importance in those perilous days.

The statement of Mr. Samuells only shows his supreme ignorance of the facts. He " went into the case," Sir F. Halliday says, with which he had nothing to do, in furtherance of his rabid desire to aid Mr. Halliday in traducing me, as will be apparent by the perusal of his ferocious letter.

In sober truth the man Waris Ali was an active, and, had he not been caught in time, would have proved a most formidable rebel.

He was a police jemadar in the employ of Government, and was arrested, not by *me* at all, but by the assistant magistrate of Tirhoot, aided by two indigo planters, on information given.

Holding a lucrative appointment under Government as a head police officer, with a thannah under his immediate superintendence, he was apprehended just on the point of leaving his post, with all his belongings; a horse ready saddled was at his door, with a cartload of property!

When arrested he was in the act of writing a letter to the arch traitor Ali Kureem, for whose apprehension Government offered a reward of 5,000 rupees; and, when seized, a whole bundle of treasonous correspondence with that rebel was found on his person, proving that he had been in constant communication

with him, and was at last, after the application for leave of absence had been refused, abandoning his official position, and all his future prospects, on the express invitation of Ali Kureem to aid him in carrying out a scheme of rebellion and treason eight miles from Patna.

The man was publicly tried. The correspondence found on him distinctly established his partisanship with Ali Kureem in a plot, declared to be now ready for execution; he was found clearly guilty of participation in treason, and was sentenced accordingly.

It is specially important to notice, in regard to this second-hand charge, which I observe Sir Frederick Halliday himself does not venture to endorse, that the record of this case, with those of all the other criminals, was, immediately on my removal, sent down to Calcutta by the express order of Mr. Halliday, who was then raking together every conceivable accusation against me, in the evident hope and not unreasonable expectation of discovering a flaw.

The papers were entrusted for examination to an able and experienced judge; the result was eminently satisfactory; not a flaw was to be found, as the judge himself informed me.

It would perhaps have been considerate if, when Sir Frederick Halliday brought forward this criticism of a man known to have almost lost his head from passion, if he had mentioned this circumstance.

The correspondence on this subject was not, I imagine, likely to have escaped his memory.

To defend at the present time such a wild unmeaning charge, would be fighting with a shadow; but the following extract will substantiate the above statement, and expose the emptiness of Mr. Samuells' criticism.

Molvee Ali Kureem, Waris Ali's confidential correspondent, was one of the most notorious and influential rebels; when I sent the magistrate to arrest him, he fled on an elephant, and his house was found fortified. His letter to Waris Ali clearly established his guilt; his fortunate arrest saved us from a serious *émeutè.*

Who was the "indubitable authority" who informed Mr. Halliday of the necessity of checking my violence? Sir Frederick Halliday, even to this present day, is ashamed to acknowledge.

APPENDIX F.

EXTRACT from *Kaye's* Third Volume of the Sepoy War, page 78.

"ONE incident deserves special narration. About the end of the third week of June, intelligence reached the authorities of Tirhoot that one of their jemadars of police, Waris Ali by name, said to have been of the blood royal of Delhi, was in treasonable correspondence with some disaffected Mahomedans of Patna. The magistrate, seeing at once the necessity of immediately arresting this man, who was at a police station in the interior of the district, asked Mr. William Robertson, a young civilian of two or three years' standing, if he would undertake the work. Robertson, a fine and high-spirited youth, who seemed at all times to be cheery and confident, and ripe for action, accepted the offered duty with alacrity; and it was agreed that four Englishmen of the district should be selected to share the dangers and the honours of the enterprise. The gentlemen finally selected were Messrs. Urquhart, Baldwin, Holloway, and Pratt, indigo planters of the neighbourhood, 'all of them,' as Mr. Robertson wrote, 'steady cool chaps, and yet fighting men.' All arrangements made, this little party of five, well mounted and well armed, rode for Mr. Baldwin's factory, some three miles from the police station, where they devised and matured their plans; and before daybreak started in high spirits for the jemadar's quarters. Coming suddenly upon him, they found Waris Ali in the act of writing a treasonable letter to one Ali Kureem, a Mahomedan of wealth and influence, notoriously disaffected, who was then living upon the road between Patna and Gya. The culprit was seized with all his correspondence. He had evidently girded up his loins for immediate flight; and if William Robertson had swooped down upon him an hour later, the prey would have been lost. His horse, a remarkably fine one, stood saddled in the stable, with holsters at the pommel. Carts, already laden for a journey, with the draught cattle beside them, were standing in front of the house. Every article of furniture, down to the cooking pots and pans, were heaped up ready for departure. There was no doubt of the man's guilt. Taken '*flagrante delicto*,' he resigned himself to his fate. He was carried a prisoner to the station, and soon afterwards he was hanged. It is said that at the foot of the gallows he cried aloud, "If there is any friend of the King of Delhi here, let him come and help me.'"

CHAPTER X.

The Wahabees.

Those who have paid the slightest attention to the question of Wahabeeism, as connected with Patna, will to some extent have realised the peculiarities of the Wahabee character, the dangerous machinations of their devotees, and the importance of the timely arrest, and precautionary confinement of their leading Molvees in 1857.

I have now only to deal with the statements recorded by Sir F. Halliday in his present minute.

Some of these statements are so extremely puerile that I can hardly bring myself to deal with them seriously.

Summarising his criticisms, I observe he complains that I did not report the arrest at the time; that he never expressed or suggested any disapprobation of the arrest, but merely objected to being kept in ignorance of it; that I said I arrested them because I had obtained possession of important letters, which he asked for but I never sent; that I first intended to charge them with treason, and it was not till asked for further information that I said I had no evidence against them.

Again, that they were not released by him but by me, and at my recommendation.

He then denied that he endorsed the opinion in regard to the inoffensiveness of any of the Wahabees, and gave no opinion of his own as to the Wahabees or Wahabee character.

Finally, that he never cherished or petted them, and never knew anything about them, or any of their connections, at any period of his administration; he then makes the remarkable observation, that " as bearing strongly on the " assertion of Mr. Tayler, that the arrest of the Wahabees saved Patna from an " outbreak;" while they were under arrest, as hostages to prevent insurrection, a serious outbreak took place at Patna, attended with loss of life; this outbreak, the only breach of the peace which occurred then, was by Mr. Tayler attributed to the Wahabees; and finally, he adds, after their release as before, Patna remained perfectly quiet.

After this, commenting on my objection to the term " gentlemen " being applied to these traitors, he says I called Koer Singh " baboo," which means the same thing.

That Mr. Halliday never interfered or countermanded the arrest, I have before pointed out, the reason being, as I have always believed and felt, that in his painful ignorance and infatuated ideas as to the real state of things, any such decided measure was far beyond his capacity.

What I objected to, however, was his calling on me for the " proofs," for an arrest which was, as I throughout represented, merely precautionary, and his styling these miserable creatures " gentlemen," which covertly showed the disposition to uphold them. This was a " trifle," but a very significant one.

The statement that I said I arrested the Molvees " because I had obtained " important letters." is a misrepresentation.

I mentioned that letters had been brought to me, but were comparatively of little or no importance.

My motives for placing these Molvees under precautionary arrest were clearly set forth, and had nothing to do with any special proof of guilt; the discovery of letters was a mere accessory incident.

The importance which Sir F. Halliday wishes to clothe them with, is altogether imaginary.

I once again repeat that they did *not* form the ground or reason of the arrest, and were probably consigned to the rubbish basket when found to be unimportant.

The assertion that I *intended* to charge the Molvees with treason is untrue.

My ground for arresting them and placing them under surveillance was fully stated; there was no overt act charged against them.

It is perfectly true that I did not impute any blame to Mr. Halliday on the

ground of their release, but of their subsequent treatment by Government. Sir John Kaye calls it "fondling." The object of their temporary confinement was simply to paralyse their power for mischief during the crisis, and the measure has been universally attested, by those who are competent to judge, as eminently successful.

Mr. Halliday's statement that he did not endorse the opinion of the "inoffen-
"siveness of any of the Wahabees," and gave no opinion of his own as to the Wahabees or the Wahabee character, or any part of the subject, I read with real astonishment even after the numerous instances of his inaccuracy.

"Did not endorse the opinion of the inoffensiveness of any of the "Wahabees!"

Did not Mr. Halliday accept, praise, publish, and circulate the famous letter of Mr. Samuells? Did he not send it to the press? Print it in his special blue book, and subsequently forward it for record in all the Commissioners' offices? Was he not severely censured for these very acts?

If this was not endorsing the opinion of Mr. Samuells, what in the name of common sense does endorsement mean?

What was the amount of Mr. Halliday's acquaintance with these men, and how it was that he did not "know anything about them," is a question which he must answer, not to *me*, but to his Queen and country.

The sentence regarding the *émeute* taking place during their confinement is so foolish an assertion as scarcely to deserve notice.

Did Mr. Halliday mean that the presence of these men, since proved to be deadly and uncompromising traitors, was a source of security; and their absence and precautionary arrest a cause of disturbance?

What can I say in answer to such a suggestion?

The statement that I attributed the *émeute* in the city to the Wahabees is untrue.

With regard to the trifling subject of the term "gentlemen" being applied to the Wahabees, I can only say that I never expressed any "indignation." I merely pointed to it as an unusual and inappropriate term, and as therefore implying and indirectly indicating disapproval of the arrest.

The comparison of the word "baboo" with "gentleman" is amusing but really somewhat foolish.

"Baboo" is an ordinary Indian word, always used when men of respectability are mentioned.

"Baboo Kower Singh" was his daily appellation.

"Gentleman Ahmed Oolla" had I fancy never been heard before.

The word as applied by Mr. Halliday has been quoted with ridicule ever since.

The negative fact that I had no evidence against them of treason, hardly entitles them to the special designation of "gentlemen?"

Is every man a "gentleman" who is not proved to be a traitor?

If I ever did call these creatures "gentlemen," it was probably in ridicule.

The word "baboo" I have already noticed as the ordinary appellation of natives of respectability.

Can Sir F. Halliday point out any other occasion when Wahabee fanatics, whose names were down in the black books of Government as suspected traitors, have been called by the name of "gentlemen?"

The extraordinary opinions regarding the Wahabee fanatics recorded by Mr. Samuells, and endorsed by Mr. Halliday, will be found in Mr. Samuells' celebrated letter, now reproduced by Sir Frederick Halliday; and* my answer will be seen in the copy of my reply to Mr. Samuells. As this copy has now been printed by order of the Secretary of State, I trust that it may be appended to my refutation for the benefit of the public.

See Parliamentary Paper, No. 308, of 1879, page 25.

I have hundreds of valuable letters on this subject, but will only give three or four of the most important.

It must not be forgotten that it was in 1864-65 that the true character of the Patna Wahabees was judicially established, and the dangerous unsoundness of the views recorded by Mr. Samuells and endorsed by Mr. Halliday, was thoroughly exposed. The letters that I now give are after that date.

Colonel *Blane*, Military Secretary to the Governor General of India.

"19 January 1867.

"I HAVE read your memorial, of course; it appears quite unanswerable, and makes out one of the strongest cases it is possible to conceive."

Sir *James Elphinstone*, Bart., M.P.

"9 December 1867.

"I THINK the usage you have received has been most grossly unjust, and am free to express my opinion that a simple recognition of your service now is no measure of the debt due to you. In common justice you ought also to be recouped for the fines imposed on you."

Sir *Herbert Edwardes*, K.C.B.

"22 January 1868.

"WHAT concerns you personally, however, is not the imperial but the provincial question. The Wahabee trials of 1864, at Umballa, and 1865, at Patna, disclosed (or, rather, brought to judicial proof, in courts of law, before the whole of India) what had only been imperfectly known previously, and most unaccountably pooh-poohed and smothered by the Bengal Government, viz., that for years the Wahabee followers of Syed Ahmed had spread a network of propagandism over the Bengal province; 1stly, to restore the purity of Islam in India; and 2ndly, as a logical consequence, to undermine and subvert the infidel power of the English.

"The centre of this truly bitter and formidable conspiracy was Patna. You lived there and knew what was going on. You acted on your knowledge, and paralysed the whole of the Wahabee sect, by seizing the leaders at the very moment when they could and would have struck a heavy blow against us. The Bengal Government was determined not to believe in the Wahabee conspiracy, and punished you for your vigour. Time has done you justice, shown that you were right, and hanged or transported the enemies whom you suspected and disarmed."

Sir *R. Montgomery*, K.C.B., late Lieutenant Governor of the Punjaub.

"7 February 1868.

"SIR ANDREW WAUGH had given me your 'Patna Crisis' to read, and I perused it with great pleasure.

"It showed that you had quickly appreciated the circumstances of the mutiny, and that you acted with great vigour, and in so doing checked the spirit of disaffection which was ready to burst forth at Patna. The Sitana campaign in 1863, the result of the Wahabee intriguers at Patna, and also the subsequent trials at Amballa, showed the animus of the Wahabee leader, resident at that place.

"The mutiny in 1857, though a military one, was deeper seated than that arising from purely military feelings. There was a deeper feeling of dissatisfaction throughout India at many of our acts. This encouraged the sepoys, and large masses sympathised with them, and would at once have joined them but for the vigour displayed by British officers at the crisis, and which kept them down till the population saw that the sepoys had lost.

"I believe myself the annexation of Oude was the crowning point of difficulties, and, exasperation at it, led the sepoys to mutiny. The mass of sepoys, as you are aware, came from that province."

T. Parry Woodcock, Esq., Retired, Bengal Civil Service.

"15 February 1868.

"I HAVE read with great interest the several pamphlets you were good enough to leave with me; and I have risen from their perusal with deep sense of the injuries consistently and perseveringly heaped upon you, and with a profound hope that truth will (it must!) prevail, and that you will meet with the just reward, however tardily, which the ability, courage, and energy you have exerted in your country's cause have so well deserved."

Hon. *Gerald Talbot*, late Private Secretary to Lord *Canning*.

"19 February 1868.

"I CAN, of course, have no sort of objection to repeat what is a very sincere conviction, that if Lord Canning had seen the papers which you now have to produce, and been made acquainted with the subsequent progress of events, he would most likely have changed his opinion as to the treatment you have experienced; and if he had changed his opinion, a man of his noble character would have been forward to say so, and to do you justice.'

General Sir *John Low*, K.C.B., late Member of the Supreme Council in India, 1868.

"I SINCERELY believe that your skilful and vigorous management of the disaffected population of Patna was of immense value to the Government of India, and that in the last few months of your Commissionership, commencing with the arrest of the three Wahabee conspirators, and the disarming of the greater portion of the inhabitants of the Patna City, your services were of more vital importance to the public interests than those of many officers, both civil and military, during the whole period of their Indian career, in less critical times, who have been rewarded, and justly rewarded, by honour from the Queen; while your services, by an extraordinary combination of unlucky circumstances, have hitherto been so overlooked. In Oriental phrase, 'What more need I write?'"

EXTRACT of LETTER from General Sir *Le Grand Jacob*, K.S.I.

"16 September 1873.

"THE Wahabees you checkmated, deemed so innocent by Mr. Halliday, had their treason's net spread over the land. For instance, in July 1857, on the opposite side of India, one of this dangerous fraternity, the favourite moonshee who was convicted and executed at Belgaum, wrote to a colleague (a subahdar of the the 27th N. I. stationed at Kolapore):

"'We are all ready to strike, and have great promise of support. Let us know when you are ready.'

"I do not think any single man did greater service to the State during that eventful period than yourself, and if my humble opinions be of the slightest service to you, you may make what use you please of this letter.

Yours, &c.
(signed) "*Le G. Jacob.*"

CHAPTER XI.

MR. SAMUELLS' LETTER.

PREPARED as I was for the production of all that Sir Frederick Halliday could utilise for my discomfiture, I never dreamed that he would be so unwise, as to disinter and bring again to light the indecent composition of Mr. Samuells' which, to my astonishment, he has reprinted in his present statement.

For the refutation and exposure of the manifold mis-statements contained in this remarkable letter, I need only refer to my answer, which now, at length, after two-and-twenty years, has, by the kind consideration of the Secretary of State, been given to the public; and to that I would, with confidence, refer all those who would wish to understand and appreciate the several points of controversy.

What was thought of Mr. Samuells' composition generally will be seen by the perusal of the extract from a leading article published at the time, in a well-known Calcutta paper, and known to be contributed by an influential and distinguished writer, at that time almost a stranger to me, Dr. Duff.

How

How it was regarded, even by Mr. Halliday's official superiors, will also be gathered from the severe censure and stern rebuke recorded by Sir Barnes Peacock, one of the Members of the Supreme Council, in the Minutes which have been published by the order of the Secretary of State (Parliamentary Paper, No. 308).

For publishing and circulating this violent and abusive letter, Mr. Halliday was himself (as may be seen in those Minutes severely reprimanded, and none were more distressed at the publication than Mr. Samuells' own friends.

After all this, that Sir F. Halliday should now reproduce the document, and appeal to the writer as an authority, is utterly unintelligible.

While, however, I leave the several points of controversy, as set forth in Mr. Samuells' phillippic, to the candid consideration of every impartial reader, who will take the trouble to peruse both letters. * * * *

There are two especial points which prominently now present themselves as calculated to cast light upon the most important subjects mooted by Mr. Samuells.

The first of these questions is that of the Wahabee fanatics.

Mr. Samuells, referring to the precautionary arrest of the leading Molvees of this sect, pronounced them to be "innocent and inoffensive bookmen," against whom "there was no cause of suspicion," and suggested that I had been induced to arrest them by the intrigues of two Mahomedans, Dewan *Mowla Buksh*, the deputy magistrate, and Syud *Wilayut Ali Khan*, a rich banker of the city, for their own evil purposes.

How painfully the fallacy of these opinions has been exposed by subsequent facts may be read at length in my chapter on the "Wahabees;" and this instance of ignorance and infatuation will give some idea of the general character of Mr. Samuells' qualifications.

I will here only say that the "innocent" head Molvee was several years afterwards sentenced to death by the High Court, while the two "traitors" have since been decorated by Her Majesty.

How Sir F. Halliday can, at the present day, when unquestionable facts and judicial evidence have established beyond doubt or cavil the dangerous fallacies thus publicly recorded, produce, to his own condemnation, the written evidence of this abusive blundering, it passes my imagination to comprehend.

But my readers will, in the presence of such strange procedure, be able to judge of the soundness of Sir F. Halliday's views, the justice of his proceedings, and the reliability of his statements.

All the varied points of difference of a more trifling character have been sufficiently disposed of in my printed answer to Mr. Samuells' letter, to which I would specially solicit attention. *

The graver question of the unfounded imputations which he presumed, in his paroxysm of passion, to cast upon my proceedings in the trial of the convicted traitor "Waris Ali," I have dealt with separately. The charges regarding the other trials Sir F. Halliday does not attempt to revive in his present statement, and with good reason.

Had Mr. Halliday, in common fairness, consented to give the same publicity to my answer to Mr. Samuells' attack in 1857, there would have been very little doubt or disagreement as to the facts.

The second question is the extrordinary fact, that although Mr. Halliday in 1857 accepted, praised, circulated, and sent to the press for publication, Mr. Samuells' letter, which contained these mischievous and infatuated fallacies, dangerous to the Government, and calculated to mislead all public officers on a vital point, yet, in his present statement, he unblushingly denies having "ever "endorsed the opinions of Mr. Samuells!"

It may, perhaps, be desirable for those who wish to examine and compare my statements with those of Mr. Samuells', to remember that I had been in the province of Patna for seven years, in intimate acquaintance with all the leading characters. While at Patna itself, I had passed upwards of two years before the Mutiny commenced, and that, consequently, while there was no commotion, I had had every opportunity of ascertaining the relative characters of the leading men; a knowledge which, as is now a matter of history, enabled me not to "confound the innocent with the guilty," as Sir Frederick Halliday pleasantly lays to my charge, but to distinguish good from evil, and thus to obtain effective support from the one, and keep the other in check. Mr. Samuells, when he

* Parliamentary Paper, No. 308, of 1879.

launched his attack, had been six months in Patna, had entered at once into the charmed circle of an antagonistic clique; depended for his information principally on the small trio who had, for purposes of their own, persistently endeavoured to thwart me; had for his counsellor and assissant a Mahomedan lawyer, who, whatever his own character, was the special friend and counsellor of a man whose ill-name was notorious throughout the district, and who, of his own knowledge, was utterly ignorant of all those matters with which I was familiar; and, lastly, that he wrote as the avowed partizan and champion of my persecutor.

To give the reader some idea of the style of Mr. Samuells' voluntary and uncalled-for attack, I will here subjoin a catalogue of the abusive terms employed, terms which Mr. Halliday, when officially approving of the production, described as "in some places less measured than is customary in official correspon-"dence," and then circulated the letter to all the Commissioners in Bengal, and sent for publication to the newspapers, refusing to give any publicity to my reply.

TERMS:

"Strings together a series of libels, every one of which, to a greater or lesser extent, is based upon fiction or misrepresentation."
"Daubs freely with the blackest colours his immediate superior, the Lieutenant Governor and his successor."
"Fuss and parade."
"Dishonest artifice."
"Miserable perversion of facts."
"Piece of pure slander."
"Could not support this calumny."
"Mr. Tayler's statement is wholly untrue."
"Voluntarily making himself the vehicle of the lies and calumnies of a parcel of worthless intriguers."
"A simple piece of impertinence, and wholly untrue."
"Simply talks nonsense."
"Wholly without foundation."
"Silly piece of rhodomontade."
"Perfect audacity."
"Facts and dates manufactured without scruple."
"Statements irreconcilable either with dates or facts."
"Pack of impudent and unprincipled libels."
"Vague grandiloquence, of which Mr. Tayler is fond."
"Pure romance."
"Imaginary measures."
"Ill-judged measures."
"A man of inordinate vanity, singularly bad judgment, and utterly unscrupulous; venting his spleen on all around him who are not inclined to take him at his own estimate, or who interferes with the spurious claims he sets up."
"Cap in hand, seeks the suffrages of the people."
"Wholesale misrepresentation."
"Barefaced claptrap."
"Rottenness of reputation."
"Charlatan."
"Misrepresentations and misstatements."
"Picks up the dishonourable weapons of his anonymous friends."

EXTRACTS from a Leading Article in the "Phœnix," written by Dr. *Alexander Duff*, published 6th April 1858.

"WHILE hitherto, for the most part, official documents have been considered as stereotyped specimens of the tame and the vapid in style, they have enjoyed the distinction of being regarded as perfect models of the decorous and polite. We regret to find the example of a signal departure from this hereditary prerogative recently set by no less eminent a person than Mr. Samuells, the Commissioner of Patna.

"Through a long career of public usefulness Mr. Samuells succeeded in gaining a high reputation for sobriety of mind, sedateness of manner, and a chastened decorousness of speech. Coupled with all this was an equally distinguished reputation for clearness of understanding and calmness in the delivery or record of his judicial decisions. But it would seem as if the recent earthquake of mutiny had shaken the previously firm pillars of his mental constitution, and made him reckless of a life-long earned reputation.

"In his elaborate Minute on the proceedings of his predecessor, Mr. Tayler, which occupies no fewer than *twenty-two* pages of the Calcutta Blue Book, the judge at once disappears in the violent controversialist. Surely the gagging act has already become as some of the antiquated laws of *menu*; otherwise the press, from which this most scurrilous of minutes emanated, would be at once silenced by its licence being revoked. And yet, strange to say, it is no private or interloper press, like that of the "Friend of India," or the "Hinkaru"; it is none other than the "Calcutta Gazette Office Press." The Act sternly prohibits the publication of aught that is calculated to bring *Government* or any of its *servants* into *contempt*. Now we venture to say that in the Blue Book, as a whole, there is more of a nature fitted to bring the Government and its servants into 'contempt' than has appeared in all the Indian newspapers put together since the now memorable 13th June 1857. But of all the documents in that discreditable Press-Act-violating Blue Book,

Book, Mr. Samuells' paper is justly entitled to hold the first rank in its 'bad eminence.'"

Again:—

"But surely, such an extraordinarily indecorous effusion cannot have passed without well-merited censure and rebuke. So one would have anticipated. But what is the fact? In acknowledging the receipt of it, the Secretary of the Bengal Government is directed to assure Mr. Samuells that as regards the substance of his letter, the Lieutenant Governor considers it able and successful, 'although it is not to be denied that the language in which his remarks are conveyed is in some places less measured than is customary in official correspondence.'

"And with this very mild and softly silken remark the whole is accepted and approved of. After this what are we to say?"

The writer thus concludes: "The stateliness of the courtier-civilian shrunk into the perturbation and disorderliness of the burly demagogue; the calmness of the solemn judge evaporated in the effervescence of the irate partizan; and in an effusion of unprecedented bitterness, worthy of O'Connell in his palmiest days, Mr. Samuells has done what he could to blast the well-earned reputation of a whole life spent in honourable service."

EXTRACTS from the Remarks of Sir *Barnes Peacock*, Member of the Supreme Council, Calcutta.

"I WOULD request the Lieutenant Governor to convey to Mr. Samuells the severe censure of the Supreme Government for the general tone of his letter, and the language which he has made use of towards Mr. Tayler; also for having officiously volunteered his opinions in respect of matters for which Mr. Tayler had been removed from the Commissionership of Patna, and for improperly availing himself of his office of Commissioner for the purpose of writing officially to the Government of Bengal upon matters wholly unconnected with his office, and in language unsuited to official correspondence.

"I would request him to stop any further publication of the letter, and to be more cautious in future as to the papers which he lays on the editor's table, or sends to the editors of the newspapers; and I would tell him that, in the opinion of the President in Council, correspondence on papers which expose dissensions between officers of Government, and especially when offensive and unbecoming language is used therein, or which tried to bring the administration of justice into discredit, ought not to be laid on the editor's table or circulated for the information of the public.

"21 June 1858. (signed) "*B. Peacock.*"

CHAPTER XII.

CRITICISM on the Minute of the 17th March 1858, containing Sir *Frederick Halliday's* Remarks on my "Brief Narrative."

BEFORE I enter upon this subject I must, to remove misapprehension, say a few words regarding the pamphlet entitled "Brief Narrative," to which it refers.

In the first place, my little brochure was not *published*, but printed for private circulation. Mr. Halliday was himself refused a copy by Messrs. Thacker & Co., when he or his secretary applied for one, but I sent him one myself when he asked me for it.

The pamphlet was written for the purpose of explaining to my friends the extraordinary circumstances under which, as I ventured to say, at "the zenith "of a successful administration," after I had devoted all my energies to the preservation of the great province committed to my charge, I was, on the plea or pretext of a single error of judgment, abruptly and ignominiously removed from my office, and suspended from the service by Mr. Halliday; such a sudden dismissal, degrading and dishonouring me before the whole of India, must, I felt, be regarded as a public disgrace, caused by some grave and serious misfeasance, which, if not explained, would indicate the perpetration of some heinous crime, and cause shame to my friends and family.

I was not aware that in printing such a statement for private circulation, I was committing any official sin, though it might be regarded as a breach of etiquette.

Before I had it printed, however, I asked the Secretary of the Supreme Government whether such a procedure was prohibited, and could obtain no information.

But, irrespective of the sudden penalties to which I was subjected, the glaring injustice of which was realised by many at the time, and has since been unanswerably established, I had another motive, for which the cold criticism of my adversaries will probably not give me credit, but which, nevertheless, did influence me, even more powerfully than my individual wrongs; that motive was the deep conviction that the views of the Bengal Government, and the principles on which their proceedings were regulated, were dangerously unsound, and that, far above my own personal grievances, was the national peril arising from misapprehension of the crisis.

Lord Canning, high and honourable as he was, was at that time (it is now a matter of history) necessarily, to a great extent, dependent on his Bengal advisers, especially Mr. Halliday, who, in his present Minute, vaunts himself as being at that time the "right hand of Government."

Although Mr. Halliday had other reasons for wishing to remove me from Patna, reasons which I have explained in my chapter on the "Industrial Institution," yet, separate altogether from this, the tendency of his mind (after my wished-for removal had been prevented by the intervention of the Governor General as "especially mischievous)" exhibited itself after a time in vexatious interference, cold approbation, unwise discouragement, a reluctance to admit the perils with which we were surrounded, or to acknowledge the probability of treason or disaffection; all these symptoms, becoming more obvious as the days advanced and the symptoms of danger increased, had so strongly convinced me of the awful danger in the political horizon, that I resolved on bearing testimony, according to my conscience, to the great fallacies which I fancied I perceived.

I acknowledge now that this step was, as far as my personal interests were concerned, imprudent. I did not perhaps, at the time, sufficiently realise that in thus expressing my conscientious sentiments, I was bringing upon myself the displeasure, not of Mr. Halliday only, but of the whole Bengal Government, who naturally became displeased at the general tone and purport of my remarks.

Some months afterwards I was made painfully conscious of my error, when the Supreme Government came forward to authorise the last ruinous blow, in my second suspension from office, for acts of which to this day I cannot recognise even the impropriety, as I shall show in my chapter on the subject.

While, however, this exposition of my sentiments irritated official minds, the opinion entertained by other competent judges was somewhat different, as will be seen by the letter placed at the close of this chapter from one whose capacity to form a sound judgment can scarcely be questioned, and who, being a stranger to me at the time, cannot be accused of personal partiality; I mean Dr. Alexander Duff.

While on this subject, which at the time was made a ground of complaint and censure, I annex a brief extract from a letter written to the Governor General in Council in February 1858; which, though the subject is not of great importance, ought perhaps to have tended to modify the official rebuke which I received at the time for what was considered a breach of official etiquette.

EXTRACT.

"I HAVE now only to explain, in regard to the printing and private circulation of the correspondence on which his Lordship (Lord Canning) has animadverted, that several days before I sent the papers to the press, I called on the Home Secretary, and asked him whether there was any objection to this course.

"Mr. Beadon's reply was, that he could give me no advice or information, that he thought some order against it had been issued by the Court, in the case of Mr. Lewis some years ago. I then observed, 'Yes,' but Mr. Lewis printed the letters of Government; I only propose to print my own and those of my friends.

"To this he again replied, that he could give me no advice or recommendation.

"Some days afterwards Mr. Beadon observed that I had 'violated rule and order,' when I reminded him of the conversation in the following words :—

"My Dear Beadon,

"You say I have violated rule and order in printing and circulating my defence.

"If you remember, when I asked you the other day whether there was any objection to printing it for private circulation, you said you could give me no advice or distinct answer.

"You

"You only said, you *thought* there had been some order of the *Court* against it in Mr. Lewis's case, some years ago; when I replied: 'Ah, but he printed the Government letters, which I do not intend to do.' I am sorry if I am out of order; it is too late to regret it. I must take the consequences.

"Yours, &c.
(signed) "*W. Tayler.*"

"No answer was received to this, and I thus inferred that the objection no longer held good; as to the correspondence being 'one-sided and incomplete,' the fact is sufficiently explained by what I said to Mr. Beadon, namely, that I, unlike Mr. Lewis, intended to print only my own letters and those of my friends, and thus, as I believed, avoid all infringement of rule. As the Home Secretary received this explanation, without any rejoinder, I naturally concluded it was satisfactory.

"Having submitted this explanation, I have now only to express my regret that, in thus printing my letters and the letters of my friends, I should have done what is displeasing to the Governor General in Council, but respectfully submit, in extenuation, that, in the absence of all known or promulgated prohibition, I could not be aware that I was doing what would subject me to censure."

I will here merely add, that when I ascertained that I had committed a breach of official etiquette, I withdrew the pamphlet from circulation.

My little essay, however, was not long left unassailed. On the 29th January 1858, the celebrated letter of Mr. Samuells appeared, concocted evidently to order, and welcomed with praise and exultation by Mr. Halliday. This extraordinary production was addressed to the Lieutenant Governor, and presented the strange spectacle of an executive officer taking on himself the office of defending the Lieutenant Governor in a letter to himself without either authority or license, and, at the same time, lavishing vulgar and personal abuse on his predecessor and senior in the service.

During the next month, when Mr. Halliday had swallowed this eccentric panegyric, he himself took up the cudgels, and produced the elaborate Minute now laid before Parliament.

But this Minute, though attacking me and my statements in no measured terms, and recording grave accusations to the discredit of my character, *was never shown to me*, though I made public application for it. Some paragraphs relating to the "Industrial Institution" he was compelled by the Supreme Government to send me, but the rest remained private, to be shown only to the authorities for my disparagement, and now only, on *quasi* compulsion, produced, accompanied by a fresh memorandum aggravating all the former charges, reiterating even those which had been publicly and officially disproved by our mutual superiors; disregarding the vast body of evidence which during the last 22 years has accumulated in my favour, and setting up his own opinion, unsupported by the slightest evidence, except that of his infuriated satellite, Mr. Samuells, in opposition to established fact, the testimony of all competent witnesses, the voice of the press, and the verdict of history.

As many of the subjects now introduced in this Minute are separately dealt with, I will here only notice those points which have not been elsewhere discussed.

In Paragraph 60 Mr. Halliday says that the "excessive shallowness of my "pretensions has been exposed by Mr. Samuells" in his letter, which in another place he terms "unanswerable," *never, of course, mentioning my answer!*

The force of this remark will be appreciated when both these letters are read, and the statements compared with the facts, as set forth in my chapter on "Mr. "Samuells' letter."

It is worthy of remark here, however, that, although Mr. Halliday published this letter in his special Blue Book, and circulated it throughout Bengal, he refused to give publicity to my reply, which he does not even deign now to mention.

Paragraphs 63 to 66 refer to Mr. Halliday's childish attempt to draw a distinction between "asking" the Zemindars for assistance, and thanking them if they did assist. Let any honourable man imagine that I could stoop to the transparent devices (which no one would understand and despise more thoroughly than the natives themselves), and say, "I must not ask you, my "friends, but I shall be very thankful if you will give me without asking." This distinction without a difference was obviously forced upon him for consistency's

sistency's sake, to support his new-born and ostentatious purism about the subscriptions to the "Industrial Institution."

His better sense must surely now show him the hollowness of the whole procedure.

Paragraphs 67 to 74 are occupied with a sort of exculpatory explanation, useful as far as it goes, regarding the 5th Cavalry; but all this is totally beside the mark. What passed between the Government, Mr. Yule, the Commander-in-Chief, and the other individuals set forth, do not touch my remark, and I made no reference to any such matters.

What I criticised was the apparently unmeaning answer given to my recommendation, viz., that "Government" could not afford to lose anything "in the "shape of cavalry until their absence was *proved* to be better than their "presence."

This appeared to me to exhibit such strange and mischievous *insouciance*, as to be fraught with danger at such a crisis, and the result, as is now notorious, was disastrous in the extreme.

Paragraphs 75 to 90 contain a long and rather rambling dissertation on a statement of mine, which is a simple fact, utterly unaffected by these remarks.

The striking characteristic of all the charges and imputations with which I have had to deal throughout this controversy is, that Sir Frederick Halliday has, in almost every instance, followed the plan of making a narrative of fact, often with considerable eloquence and apparent candour, and generally with a substratum of truth, so that an ordinary reader would in all probability feel a conviction, or at least an impression, that the whole truth, and nothing but the truth, was set before him, while, *in fact, the real gist of the narrative is* garbled or kept out of sight.

This plan has been followed, as I shall show, in many instances, but in none more signally, than in the question embraced in these 15 paragraphs.

I have no objection to make to the narrative but *one*, and that is that *the one fact* which forms the key to the whole story is quietly suppressed; and suppressed not only here, but also in the special Blue Book printed by Mr. Halliday, and termed "correspondence connected with the removal of Mr. Tayler."

This suppression of the one fact which explains the charge made by me, and of all mention of the circumstances which induced me, in the discharge of my duty, to act on my own responsibility, has been so clearly set forth in my remarks on the charge of "concealing my acts and intentions," that very little more need here be said, except to point out a further instance of deliberate omission so artful, and yet, to one who discerns the practice, so palpable, that it is apparent at a glance.

The thing is simple and intelligible to a child. Up to the 7th June all was uncertainty—to all appearance Patna was quiet, and all consequently *hoped* that we might tide over the danger.

A reference to my daily letters, especially all those which I wrote from the middle of May to the 14th June (the whole of which have been left out of Mr. Halliday's special Blue Book) will show this.

Alternate apprehension and assurance, suspicion, and confidence, was the condition of affairs, as I have elsewhere related.

On the 7th June, however, all such confidence was dispelled. It was evident that my own police were in correspondence with the Sepoys; and, in fact, the accident of a wrong delivery of the Sepoy's letter alone, by God's mercy, saved Patna from a massacre more terrible than had yet occurred.

Such a fact, more convincing than a thousand lesser incidents, in one moment dispelled all former uncertain and ambiguous conclusions in my mind, as they would in the mind of any reasonable and unprejudiced man, and it never entered into my head for a moment that Mr. Halliday, with the vast responsibility resting upon him, could fail at once to have his doubts dispelled and his mind opened to the dread reality of the peril, on receiving intimation of the incident.

When, therefore, I wrote on the 8th to tell him of the disclosure made on the 7th, I could not entertain doubt of his readiness to adapt some measure to the reality before us, and I at once commenced all the secret and precautionary inquiries necessary to aid and direct me in the proper course of action.

While

While so employed I received, in answer to my letter of the 8th, that extraordinary letter of the 13th, in which Mr. Halliday ignored all danger at Patna, and held the mutiny of the Dinapore sepoys "inconceivable!"

Now, as I have before pointed out, these two letters, *i.e.*, mine of the 8th, and Mr. Halliday's of the 13th, contain the explanation, the key to all that then occurred.

In his special Blue Book he has made no allusion to the incident which I reported to him in my letter of the 8th; and though my possession of his letter of the 13th, which I quoted, necessitated the mention of that, my letter of the 8th, which contains his own condemnation, is not entered in the book, though many other private letters are.

And what do I find in this Minute, which is *now for the first time* seen by me!

There is a long story about former hopes, suggestions, and incidents, all of which I admit, and had myself frequently represented, but at the same time *there is a persistent omission of the information sent to him of the one pregnant fact in my letter of the 8th!*

His whole narrative, if carefully compared with the facts, will be seen to be garbled.

In para. 83 he thus writes:—"On the day following" (8th June) "he "announced the *vague truism*" (the *italics* are mine), "which was assuredly no "correction of the favourable reports he had continued to send to me up to "this time." Here is the "truism:"

"Though the Dinapore sepoys have not broken out, they may at any "moment."

This is the climax, the *ne plus ultra* of misrepresentation.

He actually quotes, and for the first time, a portion of one of my letters of the 8th,* but omits all mention and makes no quotation from the other, which announced the terrible discovery of the 7th, a discovery which at once, as by the stroke of a wand, falsified all previous confidence.

He thus suppresses (as he had in his Blue Book) all mention of the startling event, which, as I have before pointed out, formed the key of the whole transaction; and not only so, but in his engrossing desire to conceal his own infatuated disavowal of the danger reported, he calls the little sentence which he selects "a vague truism."

Undoubtedly, when stripped of the accompanying disclosure, and separated from the context, intentionally and unfairly suppressed, *it is* a "vague truism."

Let it, however, be read in connection with the fact and announcement which accompanied it, but which Sir Frederick Halliday carefully conceals, and is it *then* a "vague truism?"

The night before they had intended to attack Patna, and in concert with our own police then our only protection, a night of indescribable agony was passed; massacre and destruction were only averted through the goodness of the Almighty, by the delivery of the letter to a loyal man instead of a traitor.

On the *next* day, when relating the facts, I added the words quoted in contempt by Mr. Halliday, and which I venture to say, when read in connection with the crisis, only just staved off, were pregnant with importance.

I leave this exposure without further comment; the instance of deliberate and studied misrepresentation surpasses even Mr. Halliday's artistic practice.

I say nothing of the remaining arguments and excuses.

They are all tainted by the concealment of *the one great fact* which falsified every detail, para. 90 to 100. These paragraphs refer to the case of Baboo Koër Singh, and allude to what I stated regarding the unwise procedure adopted by the Sudder Board, and countenanced to some extent by Mr. Halliday, in unnecessarily pressing him in regard to certain arrangements which had been commenced at my suggestion, and thus rendering him discontented and desperate, at a time when he was sought for by the disaffected as an efficient leader, when the rebellion should break out.

This subject has been fully discussed and my proceedings vindicated in my answer to Mr. Samuell's attack, and need not be here repeated, except to point to it as a another instance of the concealment of the one fact which gives the cream of the story.

All

* *N.B.*—He received two letters dated the 8th from me, as he says in his letter of the 13th.

All the passages quoted by Mr. Halliday to my disparagement which refers to opinions held by me in regard to Koër Singh's loyalty are correct; I fully believed in the loyal feeling of his heart, and believe so still; that he felt a strong and grateful attachment for myself personally I was fully aware; he had some time before gone with me to the gaol at Arrah, and assisted me zealously in the suppression of an *émeute*, for which I was publicly thanked by Government.

He had, at my request, written an admirable letter to the 40th Regiment at Dinapore, entreating them to remain true to their salt; and further, when the reports of his disaffection were rife, I deputed Syud Azeem-ood-deen, the Mahomedan deputy collector, who was with the English in the Arrah garrison, and was afterwards decorated with the Star of India, to go without previous notice to his house, and quietly observe what was going on.

He did this, and at the very time when alarmists were accusing him of active preparations for mischief, he found the old man almost alone, laid up with neuralgia, and with no sign or symptom whatever that could be converted into rebellion.

But in this matter, as in almost every other, there is a fatal omission!

Quite separate from the official and demi-official correspondence, I had written myself, though I do not recollect the exact date, to Mr. Halliday, entreating him, in a private note, to send me one line privately, or demi-officially, which I might communicate at once to Baboo Koër Singh (irrespective or independent of boards, or forms, or secretaries) assuring him that he should not be thrown over.

That letter was in my mind when I made the statement in my "brief narrative," which Sir Frederick Halliday criticised in his Minute of 1858 (now reprinted), and which, as I have before mentioned, was never shown to me.

That letter would explain and confirm all I said, *but that letter like others is suppressed!*

Para. 111 to 113 refers to the case of Mr. Lowis, then the magistrate.

Mr. Lowis's father was one of my earliest and oldest friends, and I repudiate with indignation all imputations of prejudice or unkindly feeling.

It suited Mr. Halliday to state this; Mr. Lowis was son-in-law to Mr. Ross Mangles, Mr. Halliday's coadjutor in the India Office, who, though a private friend, was on political grounds, being an enthusiastic advocate of the "only a military mutiny" theory, an opponent to me.

If he could be persuaded that I had been unjust to his son-in-law, and that Mr. Halliday had espoused his cause, his opposition to me would be intensified, and his efforts in support of Mr. Halliday redoubled.

I can only say that from Mr. Mangles himself, as well as from his son, Ross Donnelly Mangles, I have letters which would at once dispose of Mr. Halliday's assertions, but the subject is a painful one. Mr. Lowis and his family are still on friendly terms with me, and no one who knows me will for a moment believe that I was or could be guilty of unkindness or injustice to a friend, the son of a friend, and a junior officer.

My disputes have unfortunately always been with my superiors; there is not one who ever served under my orders with whom I ever differed, with one exception.

Para. 116 to 118. These paragraphs discuss the expediency of the appointment of one *Ameer Ali*, a Mahomedan, as assistant to my successor. It would be waste of time to enter on that question here.

But the paras. 116 to 121 contain such serious and strange charges against me that they call for special notice.

In the last paragraph, though he had at the outset declared that his only object was to test the accuracy of my "statements in regard to himself, he launches forth with grave and damaging accusations against me which it is unnecessary to examine.

The statement contained in paragraph 116, is that I had ungenerously lent myself to the "unthinking hatred" which he had just described as a "blind and indiscriminate hatred to Mahomedans, loyal or disloyal," yet with the most extraordinary inconsistency he goes on, in the same paragraph, to say that there is "no one officer who has trusted and favoured Mahomedans more than "he has" (*i.e.*, I myself), a statement which stultifies at once the accusations; and what proof, what scintilla of evidence does Mr. Halliday produce to justify such

such a grave and dishonourable charge, publicly and officially brought forward for my disparagement, and forwarded to the Court of Directors without my knowledge!

The only tittle of proof which he is able to adduce in support of this serious charge is in the 119th paragraph, and what does that amount to? That I had adopted a "new theory" regarding my removal from office, having first imputed it to Mr. Halliday's proceedings in the matter of the Industrial Institution, and then, abandoning that ground, afterwards attributed it to the antagonism of my policy and that of the Government.

Truly, Mr. Halliday must have been driven to his wit's end when he committed himself to such a statement.

Need I point out the utter incoherence and inapplicability of the idea? What I said in 1857, and what I confidently repeat at the present moment is, that in the *first instance* Mr. Halliday wished, and intended to remove me from Patna, because he had stultified himself, and dishonoured me by the silly and insincere proclamation which he had published. Knowing from my grave and deliberate protest that I should contest his views, and himself evidently conscious of the mistake he had made, he was anxious for my *transfer to another* Commissionership to avoid the continuance or renewal of the controversy, especially as his own brother-in-law had so painfully committed himself in the discussion.

That this was the fact, and that his and his brother-in-law's proceedings had been strongly condemned by his own special friend, Mr. Samuells, has been shown in my remarks on the Industrial Institution.

But this has nothing to do with the question now mooted; the removal *then contemplated* was not a removal from office, but a mere transfer to another Commissionership of equal emolument, that of Burdwan, and clearly for the special purpose indicated.

But my penal and degrading suspension from public employ and dismissal from the Patna Commissionership, nearly two months afterwards, though doubtless in Mr. Halliday's heart connected with his former purpose, was, I verily believed, and still believe, caused not only by the motive first mentioned (though that still existed), but because he had shown such infatuation in common with other members of the Government in persistently ignoring the dangers which beset us; that infatuation it was which drove me, in the discharge of my sacred duty, to act on *one occasion* on my own responsibility, not according to his views, but my own.

I have already dealt in the early part of this statement with the charge of reckless "thirst for blood," and other unjustifiable calumnies, and have given evidence to show that, perhaps of all the civil servants in India, I have been the most remarkable for my kindly feelings towards the natives; that this fact has been publicly acknowledged by Mr. Halliday himself, specially referred to by Mr. (now Sir Cecil) Beadon, confirmed by history, manifested unmistakably by the letters and petitions presented by the natives themselves, when called upon to state their motives for subscribing to the Industrial Institution; by the unflinching loyalty and personal friendship of Dewan Mowla Buksh, and Syud Wilayut Ali Khan, both of whom, though suspected and denounced by Mr. Samuells, with Mr. Halliday's approval, have since been decorated by Her Majesty; by the fidelity exhibited by Karee Ramzun Ali, whom I placed in charge of the Chuprah station, when evacuated by the English, and a thousand other proofs which it is unnecessary to adduce.

In spite of this mass of evidence, although Sir John Kaye in his history specially refers to my kindly feeling, and quotes a letter written by me on the subject before the commencement of the mutiny. In the face of all this, Sir Frederick Halliday, a member of the Indian Council, without one iota of evidence, does not scruple to blacken my character, reproducing at the present day the charges which in an official minute, unknown to me, he had recorded, for the obvious purpose of prejudicing and poisoning the minds of our mutual superiors without giving me the possibility of a rejoinder!

I have reserved to the last this, perhaps the most remarkable, paragraph in Mr. Halliday's long Minute of 1857, a minute necessarily calculated to excite a feeling of disapprobation in the minds of our superiors, and purposely with-

held from my knowledge, for what reason will, I apprehend, be now clearly seen; but I certainly never expected, under all the inaccuracies which it contained, to meet with so pleasant and complete a nullification of all the terrible charges thus brought against me as is comprised in this paragraph.

Now I would particularly ask the reader to compare this paragraph, 121, with the general tenor of Sir Frederick Halliday's present minute.

For convenience sake, I will now put together the portrait of myself, as drawn by Sir Frederick Halliday in his Minute of 1879. In this I am represented as a concentration of every evil trait and characteristic which it is possible to conceive. "A thirst for hasty and reckless bloodshed" is my first attribute. Then follows, "unthinking hatred of Mahomedans, confounding the innocent with "the guilty; irritating all Patna by hasty and indecorous proceedings; the "cause of all the danger that existed at Patna by my unwise and violent "proceedings, hanging a man who had committed no crime. Interfering with "and endeavouring to prevent the relief of Arrah." The above are some of the terms applied to me, and sufficient certainly to exhibit me to the world as the most base, dishonest, and flagitious mortal that ever was invested with official powers.

Not a redeeming trait appears; bad at the commencement, worse at the end of my administration.

This is the picture in Sir Frederick Halliday's present Minute. But what do we find in the hidden Minute of the 17th March 1858, in paragraph 121; that the Government was "always anxious to support me, and that in every possible "case supported, applauded, and encouraged me, and blamed me ONLY for "withholding information."

Support, applause, and encouragement to a Commissioner who was unfit to be trusted, given to "reckless bloodshed and unthinking hatred; who con-"founded the innocent with the guilty, and was himself the cause of all the "danger;" and yet with all these crimes on his head was *only* blameable for withholding information.

With regard to the pamphlet itself, which was printed by me after my summary removal from office for private circulation among my friends, and in vindication of my name and honour, it is gratifying to me to be able to produce the following letter written to me at the time by the celebrated Dr. Duff, who was then a personal stranger to me:—

COPY of a LETTER from the Rev. Dr. *Duff*, dated Calcutta, 18th February 1858.

"My dear Sir,

"I HAVE to apologise for being so long in answering the note you so kindly addressed to me on leaving Calcutta to Patna. Let me at once say that the delay has arisen from no want of sympathy with you or your policy; quite the reverse; I am myself one of those who watched the whole of your proceedings during the terrible months of the crisis, and noted them with unqualified approbation. According to the current phrase, I did regard you as the 'right man in the right place;' and now that your own narrative of events sets forth authentically the whole of your doings, and the reasons by which you were guided, I can only say that I have risen from the perusal of your narrative and correspondence with my feelings of approval and admiration vastly enhanced.

"In pp. 19 and 20 of your narrative you have recorded your views of the nature and origin of the great revolt and rebellion. They are views to which I was led, in substance at least, to give expression as far back as May last; need I say, then, how thoroughly, how intensely I accord in them. You have, I believe, hit the very truth, and for the manly Christian courage which has enabled you to embody them in writing, I, for one, not only honour you, but with my whole heart thank you.

"By so doing you have rendered an important service to the cause of truth and righteousness in this land, and when the days of a crooked, selfish, patchwork policy, a policy too as short-sighted and ruinous as it is selfish, are numbered, you and others who, like you, have honestly tried to probe the grievous national sore to the bottom, in order that it might be more effectually healed, must rise to the surface and be borne along by the approving plaudits of the wise and the good.

"After all this I need scarcely add that I regard you as a thoroughly ill-used man. Writing to an influential friend in Scotland the other day, a friend who is sure to make use of my remarks, I could not help saying that if there was a man living who deserved the honour of British knighthood at the hands of his Sovereign, that man was Mr. Commissioner Tayler. But instead of this, what shall I say? indeed, words fail me to give expression to my sense of the unmerited indignity which has been offered to you.

"But my dear sir, your "Narrative" shows that you have learnt to put your trust in the God of Providence, and that you are not ashamed to own your faith in Christianity.

In

In this I rejoice more than I can tell, and I am sure, sooner or later, in your case the gracious assurance will be verified, 'Them that honour me I will honour.' Cheer up, therefore, and wait God's good time for deliverance.

"Yours, &c.

"*Alexander Duff.*"

I have now dealt with the principal items of Mr. Halliday's indictment, as set forth in his Minute of the 17th August 1858; but there are still one or two points which deserve further elucidation and exposure, being pre-eminently unfair above their fellows, and exhibiting a reckless disregard of established facts. These points are—

1st. The alleged abandonment of the Chuprah station by the constituted authorities, with the events which followed it.

2ndly. The circumstances connected with my letter to Mr. Bax on the subject of Major Eyre's advance to the relief of Arrah.

3rdly. The special charge of cruelty.

Abandonment of the Chuprah Station.

With reference to this subject, Sir F. Halliday thus writes in his Minute under consideration, para. 11:—

"In other parts of his jurisdiction he directed the abandonment of European "districts, none of which were in danger, and of which one station, at least, "was immediately taken in hand and successfully administered by the native "inhabitants, astonished and ashamed to find themselves abandoned by their "English chiefs, and left to manage for themselves as best they might, with a "treasury full of money and a gaol full of prisoners."

This description is doubtless ingenious, and well calculated to excite a strong feeling of disapproval if not indignation against me; the only defect is that it is *untrue throughout.*

What are the facts? The station referred to is Chuprah.

I never directed the abandonment of Chuprah at all!

This is what occurred:—

At an early period of the disturbances I discovered that the Collector of Chuprah had, without any communication with me, left the station in alarm. I expressed my disapprobation, and reported the circumstance at once to Mr. Halliday, who authorised my suspending him if I thought right.

He then returned to Chuprah, but some time afterwards, when the mutiny of the sepoys took place, the whole of the officers, alarmed at the events which were passing around them, deliberately abandoned their station, but under no order, and with no previous consultation or encouragement from me.

Although disapproving strongly of this movement, *no crisis having arrived, as it afterwards did, to justify abandonment*, I did not deem it right at such a moment to enforce their return, but at once took steps for preserving the district, and protecting the treasury and gaol.

To this end, on my own responsibility, I passed an order making over the entire charge of the station, during the absence of the English, to one Cazee Ramzan Ali, a Mahomedan resident, of whose loyalty, in opposition to the opinion of all the residents, I felt confident.

This man it was, and *not* the "native inhabitants" who, acting under my special orders, and vested by me with full powers, "administered the district," and re-delivered it a few days afterwards without loss or damage to the authorities!

Is it fair, just, or honest, in Sir F. Halliday, after so many years, and at such a crisis, to publish so palpable a misrepresentation of the real facts regarding this district?

And this is still more unjustifiable because the same mis-statement had been twice made before and twice refuted, viz.: first in 1857 by Sir Charles Trevelyan, writing under the name of Indophilus, in "The Times," and again in 1867 by Mr. Ross Mangles, in the "Edinburgh Review."

Sir Charles Trevelyan wrote only on the information sent to him from India,

and honourably admitted the fact when the error was represented to him by myself.

Mr. Mangles did the same; but their admission and apologies were private; their previous statements public.

But now after this thrice-repeated rectification of the mis-statement, of which Sir F. Halliday could not be ignorant, he again comes forward with the same account, not modified, but heightened with dramatic description, and with the whole blame cast on my devoted head!

This is another instance of that plausible system of misrepresentation, which has from the first been employed, and was not unnaturally successful in misleading Lord Canning, the Court of Directors, and subsequently, to some extent, Lord Stanley, in my absence. I earnestly beg that the entire question may be carefully studied; first, by a perusal of my own explanation and defence; secondly, by the recorded statement of those who are acquainted with the circumstances; and thirdly, by the light of history, as set forth by Sir John Kaye and Colonel Malleson; and I once again protest against the misrepresentations now deliberately repeated by Sir Frederick Halliday, in the face of the evidence on record, and in total disregard of truth.

At the bottom of page 11 of his "Minute," Sir F. Halliday thus writes :—

"Had it rested with Mr. Tayler, Arrah would have been lost, for at the very "crisis of its danger, when Eyre was advancing to its relief, he wrote *officially* "*and advised him not to advance.* Fortunately, Eyre neglected this advice, if "indeed it ever reached him."

A few minutes reference to Chapter VII. will show how painfully false, how cruelly unjust is this tirade, again set forth 22 years after the truth has been established. It will be seen that so far from preventing Major Eyre's advance, I never addressed him at all. I merely recommended, in answer to a note from a civilian, what I thought was a *safer and more effective mode of advance,* at that particular crisis, that so, we might strike a harder blow, in which I could give extra help! and then sent my private note to the General of the Division, to give such orders as he thought right.

Again I ask, where is honesty? where truth? The little note at the bottom of page 11 is specially unfair. Nobody knows better than Sir F. Halliday that the one careless expression which he quotes, and which was casually used in a letter when that particular question was not under discussion, referred chiefly to General Lloyd's memorandum, which was endorsed upon my letter to Mr. Bax, and contained *his order, not to my own separate letter to Mr. Bax,* which merely contained my suggestion and advice; and that this was fully explained to the satisfaction of every one, the covert and unjustifiable re-introduction here of this refuted charge is an unworthy trick, which I imagine Sir F. Halliday expected would escape observation, though it might do me injury.

A few more words I would now wish to add in regard to the charge of cruelty which has been prominently brought forward by Mr. Halliday. The following memorandum was written shortly after my return to England in 1867 :—

"Of all the malicious misrepresentations which were employed to prejudice the mind of Lord Canning against me, at a time when his Lordship had no personal acquaintance with any public officers out of Calcutta, none was more unfair or unjustifiable than that which pourtrayed me to him as an advocate for excessive severity against the natives. It was a convenient weapon to use behind my back, because from his Lordship's well-known sentiments of benevolence there was nothing more likely to raise a bias in his mind against a public officer than the idea that he was cruel and relentless.

"Had my calumniators spoken truly, or in my presence, they must have told Lord Canning, what they all knew, that no man in the Civil Service had more warmly and consistently advocated conciliation and kindly treatment towards our native fellow-subjects than myself; that no one was more ready to cultivate the friendship of those with whom friendly communion was possible, and that while I felt the necessity of dealing fearlessly and promptly with the mischievous and the disloyal, I was throughout supported by all good and loyal natives in the province."

The above paragraphs were written long before I had seen the "Memorandum" now published by Sir F. Halliday, and the long Minute of 1858 which it contains. But as in this "Memorandum" these strange charges of "cruelty," "blood-thirstiness," "unthinking hatred," &c., have been now seriously and deliberately

deliberately placed on record by Sir Frederick Halliday, it may be as well to meet them with a few remarks, which will, I hope, tend to show the strange metamorphosis which must have come over me before I could exhibit such characteristics.

As Sir Frederick Halliday produces no evidence in support of this new denunciation, save the rabid and abusive letter of Mr. Samuells, I need not enter at any length into the question, especially as the long list of letters which I have now produced will sufficiently expose the utter groundlessness of the charge; but the following extracts may, I think, be appropriately read in connection with the subject.

The following is a portion of a letter addressed by me to the Lieutenant Governor of Bengal on 27th June 1855, two years before the Mutiny, when I represented the excited state of the Mahomedan mind, the *first* intimation, I believe, that was ever made before the storm broke.

Part of this letter is quoted by Sir John Kaye in his Third Volume, chapter II., page 69.

EXTRACT of my LETTER to the Secretary to the Bengal Government, dated 27th June 1855.

Para. 16.—"I now take the liberty to suggest that some steps be immediately adopted to remove, as far as may be, the mistaken ideas of these ignorant and misjudged people. However absurd or unfounded their belief may be, it is neither the less firm or the less fraught with future mischief; and my conviction is that, unless pains are taken to explain the measures and intentions of Government, to conciliate the affections, and encourage the loyalty of the people, all efforts to enlighten or elevate them will be idle and abortive.

Para. 17.—"Separated as we necessarily are from the millions around us by our habits and ideas, we are still further, and without the same necessity, isolated from their hearts by the utter absence of all individual feeling or sympathy. The great mass see or hear of functionary after functionary coming and going, and holding the destinies of the people in the hollows of their hands; but they seldom, perhaps never, know what it is to feel that the minds of their rulers have ever been directed to understand or sympathise with the great heart that is beating around them.

"The result is an utter absence of those ties between the Government and the governed; that 'unbought loyalty' which is the strength of kings, and which, with all his faults, the native of India is well capable of feeling."

The following extracts are also to the point :—

EXTRACT of a LETTER to the Lieutenant Governor of Bengal, dated 30th May 1855.

"I have ever found the respectable natives ready and willing to enter into all reasonable views, when they were reasonably expounded and patiently explained, not by public notices or through red tape subordinates, but in friendly and unreserved conversation. It is by personal communication, considerate reasoning, and careful argument, that their prejudices are removed, and their minds impressed, and it is by personal kindness that their hearts, like all human hearts, are touched."

EXRACT from a LETTER from the Private Secretary of the Government of Bengal, dated 2nd August 1855.

"I have read with much interest your letter regarding education in Behar; I so entirely agree with you in thinking that personal intercourse with those around us is by far too often overlooked.

"From my experience in Upper India, I am quite sure that more can be done by a timely and kind word than by all the liberalty the Government is able to bestow."

EXTRACT from a LETTER from the Lieutenant Governor's, Mr. *Halliday's*, Secretary, dated 9th June 1855.

"Sir,

"I have the honour to forward, for your information, a copy of a letter this day addressed to Mr. Drummond, in reference to the recent outbreak in the Shahabad gaol, and I am instructed by the Lieutenant Governor to express to you his warm acknowledgments for the prompt and very useful assistance which, from Mr. Drummond's reports, it is evident he received at your hands after the disturbance had broken out.

"2. The Lieutenant Governor is indeed disposed to attribute, mainly to the effect of your presence at Arrah, and to your *personal influence* with those leading persons of the town and district who are named in Mr. Drummond's reports," the circumstance that at Arrah no open expression of feeling was manifested beyond the precincts of the gaol.

"I have, &c.
(signed) "*W. Grey.*"

The above brief extracts will, I imagine, be considered conclusive on the point under notice; but I must also add the testimony of a hostile and unwilling witness, Mr. Samuells, who in his attack on me stated (as he supposed to my prejudice and disparagement) that "of all civilians in the country" I was "the most noted patron of Mahomedans!"

Indeed the most remarkable feature in my case, perhaps, was the brave and undaunted support which, even after my dismissal from office, was given to me by the independent and respectable natives of the province, men who it was said by Lord Macauley are ever ready to aid in crushing those who are in disfavour with Government.

The letters and addresses from natives already printed in the first portion of this narrative, and the continual friendship which I have since maintained with all those who distinguished themselves for loyalty, Mowla Buksh, Wilayut Ali Khan, Hedayut Ali, and others, are proofs of the fact.

The benefit which the Government derived from this friendly feeling was, as I have shown, on more than one occasion acknowledged with special thanks by the Lieutenant Governor; and when the Chuprah authorities left their station in alarm, it was through my influence with a Mahomedan gentleman, Lazi Ramzan Ali, a man who had been in great disfavour with my opponents, that I was able to make arrangements for the preservation of the district.

This incident is, as I have shown, strangely misrepresented by Sir Frederick Halliday, in his present Minute.

That, with all these proofs on record of my kindly feeling, Lord Canning should have been persuaded, as he was, that I was unfeeling and tyrannical, and thus induced to concur in my removal (on the mere pretext of a single error) was a triumph of successful intrigue, but not very creditable to those who adopted it.

Thus much I have been tempted to say regarding myself, because it is possible that some, who on other grounds would cordially support my claims, might have their sympathy weakened if they believed that I was an enemy to reasonable clemency or wise conciliation towards the natives of India.

COPY of a LETTER to *R. D. Mangles*, Esq., from *W. Tayler*, Esq., Commissioner, Patna, referred to on page 50.

"My dear Mangles, 1857.

"I DO not know whether you are aware that I was in former days an intimate friend of Lowis's father and your own. If you are, you will understand how really painful this unhappy business with Lowis has been to me. If I could reproach myself with a single thought, word, or deed of unkindness towards him, the case would be different.

"From the day he arrived to the present time, consistently, and under great provocation, I have *endeavoured* to treat him as a friend, and even when absolutely compelled by public duty to notice his conduct, have never done so with the severity that the case warranted; after the determined and uncompromising spirit of opposition and enmity he has shown, I do not suppose there would be any use in assuring him that even *now* I would gladly do what I could in his behalf; but I cannot refrain from writing to you, as his friend and near relation, and sending you the accompanying correspondence, to show you that up to the *last* I made friendly and conciliating overtures to him, but without effect. *Twice* after that correspondence, at the *risk* of being misunderstood, did I again speak to him in the most friendly tone, and *begged him* to understand me. All to no purpose! The only point that I am anxious about is, that his, and your father and mother, should *know* that I have not causelessly or wilfully caused injury to their children. You have not been here long enough to know, or understand, the extraordinary *set* there has been made against me for months past; for what cause, God only knows. To my friends who know me, to myself, who am only conscious of a wish to live in peace and happiness with all, it is a perfect enigma.

"It would be almost a relief to me to think that Lowis was *influenced*, as many suspect, by some among the clique who thus assailed me, because I ventured to do something out of the common line! but I almost fear he has not.

"There

"There are several other notes that I should like you to see, and it would be a great satisfaction to me if, after perusing the correspondence, you yourself are convinced that I have acted fairly and kindly towards Lowis, you will do me justice before those whose opinion and friendship I so much value, as I do your parents and his.

"This is of course as a private matter; but one on which I feel deeply. I have not written to Farquharson, as he is not so nearly related to Lowis, and moreover he has not treated me as old friendship might have led me to expect.

"Believe me, &c.
(signed) "*W. Tayler.*"

CHAPTER XIII.

Treatment after my Removal.

In referring to his treatment of me, after my sudden and humiliating removal from the Commissionership, Sir Frederick Halliday thus writes:—

"I will only add, since Mr. Tayler bitterly complains of my treatment of him "after his removal from Patna, that I gave him the best appointment then in "my gift, little less valuable than that from which he had been removed, only "delaying it until I should receive the decision of Lord Canning's Government, "on his appeal and claim to be reinstated at Patna."

Here is another instance of Sir F. Halliday's plan of omitting what is essential to the truth.

Sir Frederick Halliday removed me from the Commissionership on the 5th of August, lowering my salary from 3,906 rupees per mensem (besides travelling allowance) to 300 rupees, the amount authorised for subsistence allowance, thus at once reducing me, with my wife and grown-up daughters, to a state of the greatest distress, which he knew well must be aggravated by former pecuniary difficulties.

On this starving allowance he kept me for seven months, thus robbing me of some 2,500 *l.*, and compelling me to sell property to obtain the means of subsistence.

At the expiration of this time he appointed me to the judgeship of Mymensurgh, a station 600 miles from Patna, at the eastern extremity of Bengal, notorious for its damp and unhealthy climate.

The appointment was not given to me till February, and I was thus compelled to leave my wife and family, and travel to this place of banishment, at the beginning of the hot season.

To keep me for seven months on this miserable pittance, without even offering to give me an intermediate appointment, on the plea of waiting for the decision of the Supreme Government, was simple cruelty, and was in fact done with the obvious purpose of starving me into submission.

There was no conceivable necessity for waiting until my claim to restoration to Patna was decided by the Supreme Government, except the satisfaction that Mr. Halliday derived from my distress and difficulties.

The place selected was, as I have said, 600 miles from Patna; the climate, as was afterwards shown by medical certificate, was, from its excessive damp, injurious to my health, the distance necessarily involved lengthened separation from my family and home, and the long and tedious journey made my departure penal.

But to prove how unyielding and relentless was the spirit of persecution in Mr. Halliday's heart, I must mention that after I had been at Mymensingh for some months I took advantage of the "privilege leave" to which I was entitled, and returned to Patna for a short time. My second memorial was then still before the Court of Directors, and at the time my leave expired an answer might be expected every day.

It was on the cards that I might be restored to Patna, and it was of great importance to me to be spared, if possible, an useless journey of 1,200 miles. The doctor's certificate testified that the climate had already been injurious to me, and Mr. Halliday had treated with contempt my entreaty to be appointed to a station nearer to my home, so I applied for a short leave of absence on private affairs.

But the same unforgiving spirit refused me this trifling favour, and under circumstances which showed the extreme hostility of my persecutor.

At that time a general order of the Governor General existed prohibiting leave on private affairs to all civilians, owing to the disturbed state of the country; but Lord Canning, who was then up in the north-west, on a representation of the peculiar hardship of my case, actually telegraphed special permission to disregard the order in my favour.

But Mr. Halliday was still obdurate; he had got me down. He had already taken more than 2,000 *l.* from me; had separated me from my family; had caused injury to my health, and in spite of medical certificate, spite of Lord Canning's kind concession, he sent me back to my banishment.

And now Sir F. Halliday, the man who perpetrated all these cruelties, coolly writes, as if he had been my friend, and exhibited consideration and kindness.

"I will only add, since Mr. Tayler bitterly complains of my treatment of "him, after his removal from Patna, that I gave him the best appointment then "in my gift."

The old device of stating what suits his purpose, and ignoring all else.

CHAPTER XIV.

As I do not profess to be immaculate, I will, in this concluding summary, willingly leave a margin for reasonable criticism on my two first chapters, viz., whether Mr. Dampier had good and sufficient reason to be cross; whether I was too enthusiastic in carrying out my new scheme of "Industrial Education."

Mortal man is subject to error; but if I saved a Province, when all India was in danger, such minor peccadillos may, perhaps, meet with mercy.

But in regard to the unmerciful catalogue of serious charges affecting my character as a public officer, a gentleman, and a Christian, I wish at the close of this compulsory refutation to lay them before my countrymen, not without some confidence as to the result.

One word only as regards the educational scheme I will offer, as it has been perverted into a damaging accusation. I will only say, however, that I did nothing that had not been *approved, applauded, sanctioned, and practised by Mr. Halliday*, and if the wrong which he has invented *was* done, it was *he* that did it; a fact which, I venture to say, is no longer "probandum," but "probatum."

I now proceed to the formidable catalogue of imputed sins. Enough to satisfy my bitterest enemy, and make, if printed, a heavy load for the "Confessional."

What I have said, therefore, as to the Industrial Institution may be taken in the catalogue, as—

No. 1.—Enthusiasm.
Answer.—Admitted.

No. 2.—Disobeying a "positive order" in a matter "of life and death."
Answer.—Clearly proved to be untrue. Chap. IV.

No. 3.—Largely mixing myself up with the operations of the police in a case specified.
Answer.—Directly opposed to established fact. Chap. IV.

No. 4.—"Indecorum."
Answer.—Untrue. Chap. IV.

No. 5.—Causing public scandal and discontent.
Answer.—Utterly without foundation. Chap. IV.

No. 6.—Concealing my acts and intentions "as much as possible," and "as a rule."
Answer.—Utterly untrue. Action on *one* actual occasion, without previous concurrence, is the only foundation for the charge. Chap. V.

No. 7.—Writing short private notes, instead of formal official reports.
Answer.—This was by Mr. Halliday's special order, which he has concealed. Chap V.

No. 8.—Lending myself to a reckless thirst of blood; cruelty, and unthinking hatred.
Answer.—Too absurd to require formal refutation. *See* Evidence, "*passim.*"

No. 9.—Unthinking hatred, cruelty, &c.
Answer.—Ditto, ditto.

No. 10.—" Confounding the innocent with the guilty."
Answer.—This must be a mistake; and have referred to Mr. Halliday, who "upheld" the Wahabee fanatics, and dishonoured my loyal co-operators, both of whom have been decorated by Her Majesty.

No. 11.—" No danger at Patna, except what was caused by my unwise and violent measures."
Answer.—Totally disproved by universal evidence, and the recorded decision of the Court of Directors.

No. 12.—Convicting and sentencing one Waris Ali, who was innocent.
Answer.—Untrue; W. Ali was a traitor, arrested "*flagrante delicto.*" Chap. IX.

No. 13.—Issuing the order for the withdrawal of the Christians "under a panic."
Answer.—Altogether untrue, as decided by the Court of Directors. Chap. VII.

No. 14.—Writing "reiterated and urgent orders to Major Eyre not to advance to relief of Arrah."
Answer.—Proved that I never wrote to Major Eyre at all. Chap. VII.

No. 15.—Interfering with the military authorities.
Answer.—Distinctly disproved. Chap. VII.

No. 16.—Guilty of "quibble."
Answer.—Rejected as false by Court of Directors. Chap. VII.

No. 17.—Showing great want of calmness and firmness.
Answer.—Directly opposed to the whole mass of evidence on record. Chap. VII.

No. 18.—Issuing an order quite beyond my power as Commissioner.
Answer.—Proved that in the matter referred to I issued no order at all. Chap. VII.

No. 19.—Arresting "innocent and inoffensive" men against whom there was no cause of suspicion.
Answer.—The Wahabee fanatics. Chap. X.

No. 20.—Putting myself into the power of traitorous hypocrites, who, for their own purpose, persuaded me to arrest the "innocent Wahabees."
Answer.—These traitorous hypocrites were Dewan Moula Buksh, and Wilayut Ali Khan.

Both of these men have since been decorated by Her Majesty; the one with the Star of India, the other, Wilayut Ali Khan, with the Order of the Indian Empire.

The latter was privately introduced to His Royal Highness the Prince of Wales in India, graciously received, and congratulated on his services.

The list of Mr. Halliday's acts of oppression and cruelty will be found in Chapter XV.

And now, in conclusion, I would venture to quote the words of the late Lord Dundonald, which exactly expresses my feelings.

"It has been said that truth comes sooner or later, but it seldom comes "before the mind, passing from agony to contempt, has grown callous to man's "judgment.

"To this principle, I am thankful to say, I have never subscribed, but have 'to this hour remained firm in the hope and confidence that, by the mercy of "God, I shall not die till full and ample justice of my fellow men has been "freely rendered me.

"It may be thought that, after the restoration of rank and honour by my "late and present Sovereigns, after promotion to the command of a fleet, when "I had no enemy to confront, and after the enjoyment of the sympathy and "friendship of those whom the nation delight to honour, I might safely pass "over that day of deep humiliation; not so. It is true that I have received "those marks of my Sovereign's favour, and it is true that from that day to the "present I have enjoyed the uninterrupted friendship of those who were then con-"vinced of my innocence; but that unjust public sentence has never been pub-"licly reversed, and the equally unjust fine inflicted upon me remitted, so that if "I would, it is not in my power to remain silent and be just to my posterity."

These eloquent and pathetic sentiments I venture, from my heart, to re-echo.

Though I cannot, like Lord Dundonald, *yet* refer to rank restored, or honours vouchsafed, by Majesty, I *can* say that I have been encouraged by the gradual verification of my views, and the unanswerable vindication of acts which were scouted and condemned by Government in 1857. I have been sustained by the recorded approval of my general administration during the awful crisis of the mutiny, by the Court of Directors in 1858, and gratified by the flattering encomium passed upon my proceedings 10 years afterwards, by the late Secretary of State, Sir Stafford Northcote.

My heart has been warmed by the support and sympathy of my friends, by the written approval of a large body of distinguished statesmen, the verdict of History and the Press both in India and England, and the gratitude of not a few who consider that they owed their lives to my measures.

And I may truly say that I feel a just pride in the encouragement given me by the memorial presented to Lord Beaconsfield by 58 Members of Parliament on both sides of the House, and the petition presented to the House, and to the leader of the Commons, by 174 noblemen and gentlemen interested in India.

In addition to these grounds of satisfaction, it is also a pleasing reflection that the late Viceroy, Lord Northbrook, thought me worthy of being consulted, after Lord Mayo's assassination, on the question of Wahabee fanaticism, and that the measures which I ventured on that occasion to suggest, were adopted by his Lordship, on his arrival in India, and were held by him to have been of service in securing the safety of His Royal Highness the Prince of Wales on the occasion of his visit to India.

All this I can truly say, but yet must add in the words of the noble Lord, "That unjust public condemnation has never been publicly reversed, nor the "equally unjust fine inflicted upon me remitted."

I now lay my case before my countrymen in Parliament, strong in the consciousness of a good cause, unshaken in my reliance on British honour, and firm in the belief that no technical formalities or official etiquette will deprive me of justice.

And here I am tempted to quote the words of Lord William Bentinck, when suffering from injustice, as I am: "I have been severely injured in my character "and feelings; for these injuries I ask for reparation, if, indeed, any reparation "can atone for feelings so deeply aggrieved, and a character so unjustly com- "promised in the eyes of the world. In complying with my demands you will "discharge, if I may venture to say so, what is due no less to your own honour "than to mine."

(signed) *William Tayler,*
Late Commissioner of Patna.

CHAPTER XV.

My Second Suspension.

I HAVE now, though I fear with some prolixity, discussed the several subjects contained in the formidable indictment which Sir F. Halliday has placed on record, and venture to hope that I have not only satisfactorily refuted the numerous charges brought against me therein, but vindicated also the character of my views and measures by evidence which is unanswerable.

I now approach a subject which, though only collaterally connected with the actual question of my administration, it is still necessary to dispose of, especially as it comprises incidents which have formed the subjects of censure by the Secretary of State, acting at the time on partial information and inaccurate statements.

Before

Before, however, the reader can form any accurate judgment on the matter it is indispensable that he should understand and realise my exact position in regard to Mr. Halliday.

This I will now briefly describe.

First, then, on *grounds which have since been shown to be utterly fallacious*, without giving me the opportunity of defence or explanation, Mr. Halliday summarily thrust me out of my high appointment as Commissioner of Patna, thus dishonouring me before the province and the public.

Secondly, after this summary and ignominious treatment, Mr. Halliday placed on record a catalogue of sins and misdemeanours, some serious, some trivial, and others inexpressibly frivolous, each and all of which have been proved to be either without foundation, or so insignificant as to be unworthy of notice.

Thirdly, Mr. Halliday publicly declared that my measures, since proved indisputably to have been successful to the last degree, and a ground of congratulation and eulogy from all quarters, had been a " cause of public " scandal and discontent."

Fourthly, in the midst of all my heavy and anxious responsibilities, Mr. Halliday had received and used to my prejudice, a *secret* Despatch written by an irresponsible individual of notoriously evil character, connected by the most scandalous and indecent ties, with the Mahomedans, especially the Wahabees, one of which treasonous sect was the principal lady of his seraglio, a document which, though he used and quoted it to my prejudice, he never showed to me.

Fifthly, Mr. Halliday had endorsed and officially approved a scandalous letter written for my vilification by Mr. Samuells, the officer whom he had deputed to succeed me, a letter filled with virulent abuse and personal invective.

Sixthly, Mr. Halliday actually had this letter printed, published, and circulated throughout Bengal, while he refused to give similar publicity to my reply, in which I refuted every imputation cast upon me.

Seventhly, Mr. Halliday had publicly endorsed and circulated the extraordinary dictum that the Wahabee fanatics, whom I had placed under precautionary arrest, and the principal of whom has since been convicted of deadly treason, and sentenced to imprisonment for life, were " innocent " and inoffensive men, against whom there was no cause of suspicion;" thus by implication charging me with causeless and unjustifiable oppression.

Eighthly, Mr. Halliday in the same way endorsed and circulated dishonouring disparagement against two loyal Mahomedans of the highest respectability, who had co-operated with me, and both of whom thus disparaged and dishonoured, have since been publicly honoured by the Supreme Government, one with the Star of India, the other with the order of the Indian Empire.

Ninthly, Mr. Halliday, seven months after Lord Canning had declared that there was nothing to prevent my re-employment in high office, having intermediately kept me on starving allowance for seven months, selected an office 600 miles from Patna, in a most unhealthy station, and sent me there at the beginning of the hot weather, and, in spite of a medical certificate, refused to transfer me, or grant me private leave of absence.

Tenthly, Mr. Halliday had sent to the Court of Directors a list of charges against me, which I had never seen or heard of, and could not therefore explain in my memorial, a procedure which compelled me to submit a second memorial containing the necessary explanations.

Eleventhly, Mr. Halliday actually adopted the cruel and unjustifiable course of withholding this memorial for several months, without any intimation or hint to me, thus causing me serious prejudice with the Court of Directors, and enabling him to obtain support and advocacy in England, and prejudice the Court of Directors and Secretary of State against me.

Twelfthly, the Despatch of the Court of Directors when it reached Calcutta, contained high approval and eulogy of my general administration, and absolved me from all the important accusations recorded against me by Mr. Halliday, but disapproved of my proceedings in certain minor matters. Mr. Halliday on the receipt of this Despatch, published the *unfavourable* paragraphs and suppressed the favourable.

Such, then, was my position, such the measures levelled at me, the severity and unfairness of which I feel sure will be condemned by all honourable men.

It was at this crisis that I was said to have perpetrated a new crime, and the last deadly blow was struck, which, but for God's merciful support in my independent exertions, would have consigned me to poverty and ruin.

The details of my new offence I will now give.

On discovering that Mr. Halliday had sent charges to the Court of Directors, which I had no opportunity of refuting, I had forwarded through him a second memorial, in the course of which I submitted, as I believed, and still believe, I was fully entitled to do, to our mutual superiors, that he had made a misrepresentation. This I did in grave and decorous language, to which I never dreamed any objection could be made.

Believing that this memorial would be at once forwarded, I remained quiescent; but several months afterwards it quite accidentally came to my notice that Mr. Halliday had actually, without giving me hint or notice, detained my memorials, the *immediate* presentation of which was of the utmost importance to me, while the interval was employed by him in strengthening his own case, and poisoning the minds of the authorities in England; this fact was only accidentally discovered, and how much longer the memorial would have been delayed, who can say? every day lost was injury to me.

And the plea or pretext given for this unprecedented, unfair, procedure was, that in making use of the word misrepresentation referred to I had been guilty of "insolence."

Directly I discovered this, I submitted an earnest protest to the Supreme Government, and in it explained fully and respectfully the circumstances under which I had made the statement.

This explanation, to my astonishment, was arbitrarily set down as an additional offence.

My next sin was in this wise.

I have already stated that the first Despatch received from the Court of Directors contained high and gratifying praise and approbation of all my measures in all important points, and that Mr. Halliday had published the *unfavourable* portion of this Despatch, and *withheld* the favourable portion.

Indignant at this mean and cruel proceeding, especially after Mr. Halliday had published and circulated the scurrilous abuse of me recorded by Mr. Samuells, I at once protested to the Supreme Government, who, doubtless themselves indignant at the unworthy stratagem, directed the whole Despatch to be forwarded to me, and gave me express permission (a most unusual concession) to "*publish the whole in any way I chose.*"

Acting on this special permission, obviously given for the purpose of counteracting the unfair advantage taken by Mr. Halliday, I at once forwarded the Despatch to the "Englishman" newspaper; but, as many months had elapsed, and it was unavoidable that my friends and the public should have forgotten the particular points on which I had been arraigned by Mr. Halliday, and acquitted by the Honourable Court, I divided the subject *into portions*, and added explanatory notes, necessary to the due apprecition of the subject. These letters were written and dispatched from Mymensingh, where I was then officiating as Judge.

Four letters within the dates of 29th December and 24th January had appeared; they had been written under the sincere conviction that I was scrupulously acting under the authority, and with the sanction, of the Supreme Government, when, suddenly, to my utter bewilderment, I received a letter denouncing both my letter of explanation, already quoted, as well as these letters thus published, as "intolerably offensive," and actually authorising, for this alleged offence, my second suspension from office; thus again depriving me of 250*l.* per month (after I had already been mulcted of at least 2,500 *l.*).

And now, nearly 20 years after the date of these occurrences, during which every

every incident and event has been subjected to searching investigation, I would wish to submit to the calm and impassioned judgment, not only of the authorities, who are responsible to God and their country for the administration of justice, but to every Englishman of honourable feeling, to say whether the facts, as now conscientiously and truthfully set forth, and which rest on unquestionable evidence, do not present a picture of unprecedented official tyranny.

Driven from a high appointment at a great national crisis, in which my position, as described by the Court of Directors, was "the most difficult of all "the officers in the Lower Provinces"—dishonoured, loaded with unjust and unfounded charges—my whole administration publicly condemned as a "scandal"; traitors, whom I had arrested, upheld and honoured; loyal men, who aided me, dishonoured and disgraced; falsely accused of panic, interference with military authority; scurrilous personal abuse, recorded by my successors against me, published and circulated by the Lieutenant Governor; my defence rejected; secret accusations to my prejudice, from irresponsible parties, encouraged and acted upon; my memorial to the Home authorities *delayed* for months, on a frivolous and unreasonable pretext; the favourable portion of the Directors' Despatch dishonestly *withheld*, while the unfavourable is published; a heavy and ruinous fine of 2,500 *l.* taken from me; and, when re-employment was unavoidable, separated from my family, and banished to an unhealthy district 600 miles from Patna; nothing omitted which ingenuity, malice, and revenge could devise to crush and ruin me.

And when thus suffering all that malice could suggest and autocratic power render possible, *because*, in appealing to our mutual superiors, I ventured to complain that my persecutor had made a misstatement, and been guilty of a "deviation from truth," and because, in publishing under the direct permission of the Supreme Government the Despatch which had been unfairly withheld by Mr. Halliday, some of my expressions are arbitrarily pronounced "offensive," I was again disgraced by public removal from all official employ, again subjected to heavy and ruinous fine; and even when I fulfilled the condition on which the Supreme Government made my suspension depend I was refused re-employment by Mr. Halliday, and thus kept for an unknown and indefinite time in poverty, humiliation, and disgrace. And during the whole period of this persistent persecution, myself conscious that in every point in which my acts, my judgment, and my views were condemned by Mr. Halliday, I was right, and he egregiously, dangerously, wrong; conscious that under appalling difficulties, with the lives of my own wife and children, and all Christians in the province in my keeping, and the safety of India more or less dependent on that of the province committed to my charge, I had been permitted by an overruling Providence to discern the truth; to know evil from good; to act, where action was urgently required; to inspire all (but an insignificant clique of three or four personal enemies) with confidence in my measures, and finally to save Patna.

That I was not crushed by this unsparing persecution; that I am enabled at the present day to vindicate my honour and my name; that I am able to point to the accumulated evidence of a perfect galaxy of high and eminent statesmen, and the impartial verdicts of two eminent historians in support of my character and conduct; that I still live to ask in my own person for justice and compensation, is owing to the unmerited and almost unhoped-for mercy of Almighty God.

The following chapter will give the further particulars.

CHAPTER XVI.

MINUTES of Lord *Stanley's* and Sir *Charles Wood.*

IT now remains for me to offer some remarks on the two Minutes recorded by Lord Stanley and Sir Charles Wood on the 1st of June and 28th July respectively.

The second, and shorter of the documents, both of which Sir Frederick

Halliday has reproduced in his statement, refers exclusively to the "Industrial "Institution," a subject which I have treated at length in my chapter on that question.

Before I enter into this explanation, however, I must remove the impression which may, perhaps, be caused by the remark of the Secretary of State, that "Mr. Tayler has declined to avail himself of the permission accorded to him "to address the Home Government on the subject of the Lieutenant Governor's "decision in the matter of the Industrial Institution."

As this remark may possibly be interpreted as indicating an apprehension that I had no defence to offer, or that I was unable to meet or refute Mr. Halliday's statements, I think it advisable to insert here the copy of a letter addressed by me to Mr. Beadon at the time, which will explain the cause of my silence.

The real fact was, that having been severely punished for venturing to accuse Mr. Halliday of "misrepresentation," and my apology and explanation honestly submitted in mitigation of the word used having been arbitrarily pronounced to be an "aggravation" of the offence, and then I myself having been ruthlessly driven from office solely on the grounds of the above expression and of certain others used in letters written under the express authority of Government, for the purpose of giving publicity to passages in the Despatch of the Court of Directors which had been unfairly withheld by Mr. Halliday, I felt no inclination to incur the further displeasure of authorities who misinterpreted my intentions, and thus subject myself unwittingly to still harsher penalties. I therefore declined to submit any further defence on a charge which I had already refuted, and which, if I had fully discussed it, must have again convicted Mr. Halliday of something more than "misrepresentation," and be added to the catalogue of my sins.

The following is the letter referred to:—

From *W. Tayler*, Esq., to *A. R. Young*, Esq.

"Sir,

"I have the honour to acknowledge the receipt of your office docket, No. 1259, of the 26th ultimo, forwarding copy of a letter from Mr. Secretary Beadon, granting permission to me to submit a memorial to the Secretary of State against the decision of the Lieutenant Governor in the matter of the 'Industrial Institution.'

"After careful consideration of the subject, and anxious as I am to submit a memorial in vindication of my character from aspersions which I believe to be unmerited, I yet feel that I cannot safely avail myself of the permission vouchsafed by his Excellency in Council.

"On the 26th of January last I was suspended from office, and was informed that I should not be re-employed until I assured the Lieutenant Governor that I 'would, in future, conduct myself with proper respect and subordination to Government.'

"This assurance I promptly gave, and at the same time asked permission to make some remarks on the letter of the Supreme Government. But the mere soliciting this permission has been held by Mr. Halliday as a fresh offence, and made the ground of further and prolonged penalty—a penalty 'which is reducing myself and family to penury and distress.'

"While, therefore, I feel it to be of the utmost importance that I should disprove the statements recorded by the Lieutenant Governor in the Minute of the 22nd March, I feel that I cannot do so without running the risk of entailing on myself further suffering and ruin.

"I request that a copy of this letter may be forwarded to the Supreme Government, for submission to the Honourable the Secretary of State in Council, merely adding that I respectfully and earnestly protest against the imputations recorded against me."

I will only here repeat, that with the general conclusions formed by Sir Charles Wood in regard to the subscriptions for the Industrial Institution, I have no cause to be dissatisfied.

I have, as will be perceived from first to last, admitted the exercise of all my official "influence" to induce the wealthy landowners to subscribe to the great and useful scheme which I projected, and did so with the *open*, *hearty*, and *recorded approbation* of Mr. Halliday.

As to the two petty and contemptible charges referred to of concealment of letters, the refutation of this miserable accusation I have given elsewhere.

How Mr. Halliday could have ever consented to place them on record I cannot conceive.

Had

Had Sir C. Wood examined the facts he would at once have recognised the *absurdity of the* accusation. This Minute I see now for the first time!

Lord Stanley's Minute of the 1st of June 1858 refers entirely to the circumstances which I have detailed at length in my chapter on my "second suspension."

It is, I confess, with deep mortification that I peruse the remarks which it contains.

Such a concurrence in the proceedings taken against me after all my sufferings, and on such strangely insufficient grounds, would indeed be perfectly unintelligible, did I not clearly perceive that the real facts had been obviously withheld from his Lordship's notice, and when Mr. Halliday's established practice of concealing papers essential to the impartial decision of questions under inquiry; of withholding from the person principally concerned such documents as his elaborate Minute of the 18th March 1858, which (with the exception of a few paragraphs regarding the Industrial Institution) *I now see for the first time*; of suppressing a portion of documents which it did not suit him to make known, and, as in the present instance, detaining a memorial addressed to a mutual superior, without having the common fairness to inform me, the memorialist, on the mere plea of a disrespectful expression; when I consider all these peculiarities, I am relieved from much of the pain occasioned by a decision which I feel convinced was formed in the absence of important facts.

In this conclusion I am the more confirmed when I look back on the circumstances which I have before described in connection with the detention of my second memorial to the Court of Directors. That secret and unwarrantable detention, accidentally discovered by some one in the secrets of the office, was evidently a manœuvre to afford Mr. Halliday time to influence his friends at home in the Court of Directors, and thus to secure their advocacy and support when the case should come before the Secretary of State.

It is no discredit to a nobleman like Lord Stanley, whose ability and honourable character are undoubted, to be, to some extent at least, influenced by the officers of his department in regard to a matter with which they were better acquainted than himself, and which, in fact, formed only the sequel to a controversy with which they had been familiar. That such influence was exercised, and not illegitimately, by some members of the Court, I am well aware, and that the decision of Lord Stanley was to a great extent affected thereby, appears obvious from the fact that little or no consideration seems to have been paid to my explanations and arguments on the point at issue.

The acceptance, without examination, of Mr. Halliday's charge against me, of "imputing unworthy motives to all who, in the discharge of a public duty, felt "themselves called upon to express an opinion in any way adverse to Mr. Tayler's "proceedings," corroborates my conclusions, inasmuch as the number of those who opposed themselves to me was so exceedingly small, and the opposition they offered of such a character, that it could not, under the most favourable view, be regarded as offered in the discharge of their duty; while at the same time the whole body of the residents of every denomination were warm and enthusiastic in my support.

I have the less scruple in offering these criticisms, as I am aware, from Lord Derby's own statement, that no one is more painfully alive than himself to the fallibility of official decisions, and that if he were once convinced that he had been betrayed into an unjust decision, no false shame and no length of time would prevent his acknowledging his error, and endeavouring to do justice.

If Lord Stanley had been aware of the true character of the grievance of which I complained, and the real history of the cruel and unpardonable accusation made by Mr. Halliday in 1857 (and now reproduced in his present statement) of wilful disobedience to a positive order, the full exposure of which is to be found in Chapter IV., I feel very sure that his decision would have been different.

POSTSCRIPT.

After I had completed the above refutation, and had the several Chapters copied, I accidentally made a discovery which has so close and important a connection with the whole case, and especially the separate accusations recorded against me by Sir Frederick Halliday, that it became indispensable, with a view to the full comprehension of the controversy, to make some supplementary remarks, to which I would solicit special consideration.

I have already pointed out that in my memorial presented in 1868 to the Secretary of State in Council, when defending myself from the unfair and groundless charge of "concealing as much as possible my acts and intentions," I represented that Mr. Halliday had published a separate and special Blue Book, entitled "Correspondence connected with the Removal of Mr. William "Tayler from the Commissionership of Patna."

The obvious purpose of this separate publication was to support and substantiate his charges, and especially those which referred to the character and extent of my communications, his complaint, as shown, being not only that I had "concealed my acts and intentions," but that I had written short private and unsatisfactory letters, instead of formal and regular reports, which it was my duty to submit.

Now this, as I have before observed, was a grave and serious charge, and when Mr. Halliday recorded it, and adopted the unusual course of honouring me with a special Blue Book, printed at the public expense, it was at least incumbent on him to reproduce *all* the correspondence which had passed between us and any third parties, and especially all that were directly or indirectly connected with the several subjects under discussion.

Common fairness and honesty would demand this at least, and also if by chance any of the letters had been lost or mislaid, that the subject referred to, if important in its bearing on the question, should be mentioned.

To judge how far this was the case, however, I must point out that the most essential letters, *i.e.*, those which contained Mr. Halliday's direct instructions for my guidance in regard to our correspondence, have all, as I showed in my memorial of 1868, been omitted, and the orders consequent on them altogether passed over in silence, though manifestly calculated to show the injustice of the accusation. This memorial, as is now admitted by the Secretary of State, is missing from the India Office, but, through the consideration of Lord Cranbrook, has been reprinted by order of Parliament, and is therefore available to Members and the public; while the pamphlet of letters, which formed an Appendix to the memorial, and contained copies of all my letters which were in Mr. Halliday's special Blue Book, has been reprinted, with this refutation.

But unfair and cruel as was the suppression of all the letters, private and public, between the middle of May and the 14th June (which is the date of the first letter of mine printed in the book) the discovery just unexpectedly made exhibits a painful aggravation of the injustice.

Although Mr. Halliday had omitted or suppressed the letters between the dates referred to, on the plea that they were private (a poor excuse under the circumstances), I could never imagine that he had withheld any public or strictly official communications, especially if they bore closely on one of the subjects introduced, so that I had never till a few days ago thought of examining the regular Blue Book of the period.

In doing this, however, to my supreme astonishment, I perceive that many letters of great or lesser length, all of them important as disproving the charge of reticence or concealment in general, and many specially so, as bearing directly on the several accusations brought against me, though necessarily published in the ordinary Blue Book, *have been withheld from the special volume which would naturally be consulted in the consideration of my case.*

Subjoined is a list of all the letters referred to, and it will, if I am not mistaken, strike all who read this with some astonishment when they find that almost all of them have direct bearing on different points brought forward to my disparagement.

It

It will not be necessary to give the contents of all these letters, but the fact of their omission is important, as every additional letter tends to invalidate the groundless charge of "concealment, as a rule," or "as much as possible."

List of Letters omitted from the Special Blue Book published by Mr. *Halliday* in 1857, entitled "Correspondence connected with the Removal of Mr. *William Tayler* from the Commissionership of Patna."

	Blue Book (Appendix B.)
9 July - -	Letter to Government, enclosing petition, presented by the inhabitants of Sassaram, with reply from Government.
13 July - -	Reporting bestowal of 300 rupees to one Sheikh-Syvd-ood-deen for gallantry during the *émeute* in the town of Patna, with reply from Government approving the reward, and sanctioning promotion.
14 July - -	Recommending the appointment of an English Deputy Magistrate at Buxar.
14 July - -	Reporting formation of a body of Sowars, and requesting authority for constructing stables, with Government reply approving and sanctioning.
15 July - -	Forwarding copies of correspondence between myself and the Magistrate regarding his Nazir.
23 July - -	Reply of Government to the above.
15 July - -	Forwarding copy of letter addressed to Magistrate of Patna.
15 July - -	Sending Government a report from Magistrate regarding the demeanour and remarks of the prisoners executed on conviction of rebellion.
15 July - -	Long and important report regarding extra Police.
21 July - -	Reply of Government.
19 July - -	Intimating arrest of Waris Ali by Mr. Robertson.
25 July - -	Regarding Lootf Ali Khan and the false charge against Wilayut Ali Khan.
25 July - -	Containing sanction of Government to the entertaining, as recommended, of 25 extra Sowars.
23 July - -	Report regarding Captain Rattray's Sowar, with the judgment enclosed.
29 July - -	Letter from Government calling for the record of the trial.
29 July - -	Forwarding to Government three enclosures.
30 July - -	Reporting to Government the attack made by the 12th Irregulars on the houses of Mr. Lynch and Mr. M'Donell.
16 July - -	Forwarding to Government further translation of two letters found among Peer Ali's correspondence.
16 July - -	Forwarding to Government copy of letter from the Magistrate of Patna.
15 July - -	Letters from Magistrate regarding his Nazir (important).
14 July - -	From Magistrate, forwarding letter from his assistant regarding demeanour of four criminals during execution.
18 July - -	Letter from Magistrate, informing Government that I had undertaken the raising of a body of Sowars.
11 July - -	Long and important report to Government regarding the raising of extra Police.

	BLUE BOOK (APPENDIX A.)
30 June - -	Long report to Government regarding arrangement for Rattray's troopers, with reply. *N.B.*—This has been copied as a specimen of letters omitted.
15 May - -	Forwarding letter from Major Nation for consideration and orders regarding muskets of the police.
13 June - -	Reporting bestowal of reward on three sepoys of the Patna police for an act of fidelity.
22 June - -	Conveying the "high approval" of the Lieutenant Governor.
14 June - -	Forwarding long letter and enclosures from the Maharajah of Bettiah, expressive of loyalty, and enclosing correspondence between Major Holmes and his confidential manager, Syvd-Nujeem-ood-deen.
24 June - -	From Government, informing me that thanks have been returned to the Maharajah.
13 June - -	Soliciting instructions regarding a Nujeeb guilty of treachery.
17 June - -	From Government, appointing me and the Magistrate to try cases under Act XIV. of 1857, and to try Nujeeb at once.
13 June - -	Forwarding copy of instructions to the several Police Magistrates regarding extra police.
20 June - -	Conveying the approval of Government.
11 July - -	Forwarding copy of letter from Captain Rattray, recommending his proposal.
3 July - -	Forwarding long and important correspondence with the Magistrate of Patna, containing 15 letters.
8 July - -	Forwarding report from the Magistrate of Shahabad, with remarks and recommendations from myself regarding extra Sowars.
16 July - -	Reply from Government, giving sanction and approval to the propositions made.
22 June - -	Five letters containing correspondence with collector of Chuprah regarding his abandonment of the station. *N.B.*—Important; some copied.
3 July - -	Forwarding to Government a petition from the Rajah of Hutwa, expressing his loyalty, and placing his life at the disposal of Government.
8 July - -	Forwarding second letter from the Maharajah of Bettiah, and offering his services.
17 July - -	From Government, acknowledging receipt and expressing great satisfaction.
24 July - -	Informing, in reply to letter of 20th June, that I do not think it necessary at present that any other officers in my division should be empowered to hold trials under Act XVII. of 1857.
4 July - -	From Government directing narratives to be sent in future, instead of the reports called for in the Circular of the 23rd of May.

The above lists will give an idea of the number of letters which have been withheld from the special Blue Book.

The extreme unfairness of omitting all these, when the charge of "concealing as much as possible my acts and intentions," formed one of the principal charges against me, I leave to the judgment of my readers.

EAST INDIA (MR. WILLIAM TAYLER).

COPY of a MEMORIAL addressed to the Secretary of State for *India* by Mr. *William Tayler*, late Commissioner of *Patna*, being his REPLY to a MINUTE of Sir *Frederick Halliday* on the subject of the INDIAN MUTINY, 1857, presented to Parliament at the close of Session 1878–9.

(*Sir Eardley Wilmot.*)

Ordered, by The House of Commons, *to be Printed,*
18 *March* 1880.

[*Price* 9 *d.*]

143.

Under 6 *oz.*

EAST INDIA (FRONTIER RAILWAYS, &c.).

RETURN to an Address of the Honourable The House of Commons, dated 7 June 1880;—*for*,

"COPY of INSTRUCTIONS issued by the SECRETARY of STATE for INDIA in COUNCIL to the GOVERNMENT of INDIA, directing the COST of the FRONTIER RAILWAYS, also of other Services, to be debited to the ACCOUNTS of INDIA against the Charges for the ARMY as Part of the WAR CHARGES, and the Estimated Amounts of these several Services."

India Office,
8 June 1880.

LOUIS MALLET,
Under Secretary of State for India.

(*Sir George Balfour.*)

Ordered, by The House of Commons, *to be Printed*,
15 *June* 1880.

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COPY of INSTRUCTIONS issued by the SECRETARY of STATE for INDIA in COUNCIL to the GOVERNMENT of INDIA, directing the COST of the FRONTIER RAILWAYS, also of other Services, to be debited to the ACCOUNTS of INDIA against the Charges for the ARMY as Part of the WAR CHARGES, and the Estimated Amounts of these several Services.

DESPATCH to the Government of India, dated 23rd January 1879, No. 23 (Financial).

My Lord,

Para. 1. I HAVE considered in Council your Public Works (Telegraph) Letter, dated the 7th October 1878, No. 51, together with your two telegrams of the 4th November 1878, on the subject of the supply of certain telegraph stores stated to be urgently required for military operations in the field.

2. The supply of those stores has been sanctioned.

3. In your letter above referred to, you further request that "the outlay in "England" for those stores should be "treated in the Home accounts as a "final charge of the Indian Telegraph Department." It is important that all receipts and disbursements connected with the expedition to Afghanistan should be shown in the accounts under a distinctive heading, and, with a view to that object, I have directed that all expenditure here for that service shall be included in the Home accounts under a separate head. It does not seem appropriate that outlay for telegraph stores for military operations in the field should be treated as a final charge of the Telegraph Department. It will, therefore, at present be included among military charges.

4. I request that you will give such directions as may be necessary for showing the whole of the charges on account of the expedition to Afghanistan under a separate head in your accounts.

I have, &c.
Cranbrook.

EXTRACT from a DESPATCH to the Government of India, dated 17th July 1879, No. 261 (Financial).

25. THE expenditure for the war in Afghanistan is estimated at 2,670,000 *l.* in the years 1878-79 and 1879-80, to which must apparently be added about 15,000 *l.* for the construction of telegraphs on the frontier mentioned in the 221st paragraph of your Resolution.

26. In my Despatch of the 23rd of January, No. 23, I desired that the whole of the charges on account of the expedition, including those relating to telegraph construction, might be shown under a separate head; and I request that in the preparation of the accounts this instruction may not be overlooked.

DESPATCH to the Government of India, dated 23rd October 1879, No. 161 (Railway).

1. I HAVE received your Excellency's telegram, noted in the margin, and have issued instructions for the supply of the stores requested therein, with the utmost dispatch.

Telegram, dated 18th September, 1879:—
"Afghan War.
"Most emergent. Dispatch complete with sleepers, to Kurrachee, 150 miles broad-gauge permanent way, Indus Valley pattern; also 200 miles metre gauge with sleepers proportion; points and crossings both gauges."

2. As, however, the requisition has been made with exclusive reference to the Afghan War, it must be regarded as of a purely military character, and the expenditure involved on it must be treated as a war charge, and kept entirely apart from the accounts of the Public Works Department with which it has no connection.

connection. Although in consideration of your representation of the extreme urgency of the case, I have accepted the indent as resting entirely on the responsibility of your Government; I must request to be apprised without delay to what precise purpose it is proposed to apply the large quantities of material which form the subject of the present and of some similarly telegraphed requisitions.

I have, &c.
Cranbrook.

DESPATCH to the Government of India, dated 23rd October 1879, No. 162 (Railway).

1. I HAVE received your Excellency's telegram, dated 25th September 1879, requesting to be furnished with certain girders for bridges for frontier railways, and I have sanctioned the early supply of the same.

2. It must be borne in mind that their cost, together with all other expenses incidental to the Afghan War, must be treated as a military charge, and kept quite separate from the accounts of the Public Works Department.

I have, &c.
Cranbrook.

DESPATCH to the Government of India, dated 20th November 1879, No. 171 (Railway).

1. I HAVE received your Excellency's telegrams, dated 15th, 18th, and 21st October, and have issued instructions for compliance at the earliest possible dates with the demands therein contained for permanent way and other materials for the Afghan frontier lines.

2. The cost of these materials, &c., like that of those referred to in my Despatches in this Department, Nos. 161 and 162, of 23rd October, must be treated as a military charge, and kept quite separate from the accounts of the Public Works Department.

I have, &c.
Cranbrook.

DESPATCH to the Government of India, dated 18th December 1879, No. 194 (Railway).

1. I HAVE received your Excellency's letter in this Department, dated 7th October 1879, No. 254, confirming your telegrams dated 29th September and 1st October 1879, and forwarding an indent for engines and vehicles of the types mentioned in the latter telegram.

2. I have to inform you, that I have given my sanction to the indent in question, and that the expenditure incurred thereby will be treated as a military charge, in accordance with the decision notified to you in my Despatch in this Department, dated 23rd October 1879, No. 162.

I have, &c.
Cranbrook.

EXTRACT of a LETTER from the Government of India, dated 19th December 1879, No. 405 (Financial).

2. THE Revised Estimates include a special additional expenditure of 3,500,000 *l.*, to be incurred during the year, in consequence of the renewal of hostilities in Afghanistan, namely, —

	£.
Railways to Kandahar, Khushalgarh, and Peshâwar - -	2,500,000
Under the head of *The Army*, in addition to the 2,000,000 *l.* originally provided - - - - - -	1,000,000
Total - - -	£. 3,500,000

3. Notwithstanding

3. Notwithstanding the instructions contained in your Lordship's Despatches, Nos. 161 and 162, dated 23rd October, we have, for the present, entered the first of these items under No. 34, *State Railways*, and, unless we hear from you to the contrary, we shall persevere in this course. We submit that, in view of our hereafter working these lines like the rest of our lines, as commercial undertakings, it is not convenient that their capital cost should now appear under the head of "The Army;" also that, in any case, it seems scarcely justifiable to connect the cost of great permanent works of this kind exclusively with the recent and present operations in Afghanistan. Even if these lines be treated, exclusively, as military works, their value will be permanent. We shall, therefore, be glad to be informed by telegraph of your Lordship's assent to our recording the cost of these lines under *State Railways*, and in that case of any needful corrections in the forthcoming estimates of the transactions at the Home Treasury.

EXTRACT of a DESPATCH to the Government of India, dated 19th February 1880, No. 54 (Financial).

Para. 1. I HAVE considered in Council your Excellency's letter, dated the 19th of December 1879, No. 405, transmitting an abstract of your revised Estimates of Revenue and Expenditure in 1879-80.

2. In the revenue there is the very gratifying improvement of 2,494,000 *l.*; and, although this is to a great extent counterbalanced by an increase of expenditure to the extent of 2,135,000 *l.*, yet, as this is due to the determination to construct, in connection with the military operations in countries on the North Western frontier of India, railways towards Kandahar, Khushalgarh, and Peshâwar, at an expense of 2,500,000 *l.* in 1879-80, the revised Estimates give, on the whole, a highly satisfactory view of your finances. I reserve detailed comments for the usual review, after the receipt of your financial statement for the year 1880-81.

3. With regard to the expenditure just mentioned on the frontier railways, you have entered it in the estimates under State Railways, notwithstanding the instructions I had given that it should be included under the head of Army, and your own orders carrying those instructions into effect. Your reasons for doing so are that, as the lines will be worked as commercial undertakings, it is not convenient that their capital cost should appear under the head of Army, and that it seems scarcely justifiable to connect the cost of great permanent works of this kind exclusively with the recent and present operations in Afghanistan.

4. I regret that, after full consideration of these arguments, I have not felt justified in acceding to your request to more than a limited extent. The continuation of the Punjab Northern Railway from Jhelum to Rawul Pindee is, I consider, a work of a permanent character, calculated to be of material benefit to the population of the country through which it passes, and one which would sooner or later have been constructed without reference to the special considerations which led to its being undertaken in the present year. I therefore sanction the capital cost of the extension being entered under State Railways, Ordinary, though it must not be added to the capital expenditure on the Punjab Northern line, which has been defrayed from borrowed money.

5. With regard, however, to any continuation of the line beyond Rawul Pindee to Peshâwar, and to the construction of the lines to Khushalgarh and to Kandahar, the information which I have hitherto received does not justify me in viewing them in any other light than as works undertaken for military and political purposes, and in immediate connection with the present operations. Pending further explanations, therefore, I have not thought it right, in reference to this expenditure, to depart from the orders previously given.

6. Similarly, I cannot sanction the charge of 64,000 *l.*, which you state to be due to transport operations in the Punjab and to disease among the cattle there, being transferred from the head of Army to that of Post Office. Although you consider that it cannot properly be charged direct to the Cabul expedition, yet I hold that all expenditure which can thus be identified as arising out of the military operations must be included under the same heading.

ESTIMATED AMOUNT of the COST of the FRONTIER RAILWAYS, and of other Services debited against the Charges for the ARMY as Part of the WAR CHARGES, under the Orders of the Secretary of State in Council.

	1879-80.	1880-81.
	£.	£.
Frontier Railways - - - - - - - -	1,324,426	2,040,000
Telegraphs - - - - - - - - -	42,000	72,000
Post Office - - - - - - - - -	37,000	40,000
TOTAL - - - - £.	1,403,426	2,152,000

India Office,
8 June 1880.

H. Waterfield,
Financial Secretary.

EAST INDIA (FRONTIER RAILWAYS, &c.).

COPY of INSTRUCTIONS issued by the SECRETARY of STATE for INDIA in COUNCIL to the GOVERNMENT of INDIA, directing the COST of the FRONTIER RAILWAYS, also of other Services, to be debited to the ACCOUNTS of INDIA against the Charges for the ARMY as Part of the WAR CHARGES, and the Estimated Amounts of these several Services.

(*Sir George Balfour.*)

Ordered, by The House of Commons, *to be Printed,*
15 *June* 1880.

EAST INDIA (PROCEEDINGS OF COUNCIL).

RETURN to an Address of the Honourable The House of Commons, dated 7 June 1880;—*for*,

"ABSTRACT of the PROCEEDINGS of the Council of the Governor General of *India*, assembled for the purpose of making LAWS and REGULATIONS, under the Provisions of the Act of Parliament, 24 & 25 Vict. c. 67, at a Meeting on Tuesday, the 2nd day of March 1880:"

"And, of the DESPATCHES of the late Secretary of State to the Government of *India*, Nos. 161 and 162, dated the 23rd day of October 1879." *

* The Despatches of the late Secretary of State in Council to the Government of India, Nos. 161 and 162, dated the 23rd day of October 1879, are included in a Return to an Address of the Honourable the House of Commons, dated the 7th June 1880, "East India (Frontier Railways, &c.)".

India Office,
9 June 1880.

LOUIS MALLET,
Under Secretary of State for India.

(*Mr. Pugh.*)

Ordered, by The House of Commons, *to be Printed*,
5 *August* 1880.

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ABSTRACT of the PROCEEDINGS of the Council of the Governor General of *India*, assembled for the purpose of making LAWS and REGULATIONS, under the Provisions of the Act of Parliament, 24 & 25 Vict. c. 67.

The Council met at Government House, on Tuesday, the 2nd March 1880.

PRESENT:

His Excellency the Viceroy and Governor General of India, G.M.S.I., presiding.
His Honour the Lieutenant Governor of Bengal, K.C.S.I.
His Excellency the Commander-in-Chief, G.C.B., G.C.S.I., C.I.E.
The Honourable Sir A. J. Arbuthnot, K.C.S.I., C.I.E.
The Honourable Sir J. Strachey, G.C.S.I, C.I.E.
General the Honourable Sir E. B. Johnson, R.A., K.C.B., C.I.E.
The Honourable Whitley Stokes, C.S.I., C.I.E.
The Honourable Rivers Thompson, C.S.I.
Major General the Honourable A. Fraser, C.B., R.E.
The Honourable Sayyad Ahmad Khán Bahádur, C.S.I.
The Honourable T. C. Hope, C.S.I.
The Honourable B. W. Colvin.
The Honourable Mahárájá Jotíndra Mohan Tagore, C.S.I.
The Honourable E. C. Morgan.
The Honourable J. Pitt Kennedy.
The Honourable G. C. Paul, C.I.E.
The Honourable H. J. Reynolds.

LICENSE ACTS AMENDMENT BILL.

The Honourable Sir JOHN STRACHEY presented the Report of the Select Committee on the Bill to amend the law relating to the licensing of trades and dealings.

The Honourable Sir JOHN STRACHEY also moved that the Report be taken into consideration. He had so fully explained on a former occasion everything that he had to say on this subject, that he thought it unnecessary to take up the time of the Council with any further remarks. The Select Committee had made no alteration in the Bill referred to it, and the Committee had recommended that the Bill be passed.

The Honourable Mr. PITT KENNEDY said that he was slightly astonished to find, when he read the Report of the Select Committee on the Bill to amend the law relating to trades and dealings, that they had made no alteration in it, except one trifling verbal amendment in section 13. He was still more astonished when he heard the Financial Minister repeat the same statement. So far as he was acquainted with the proceedings of the Council, no such Bill had ever been referred to the Select Committee. He held in his hand a Bill which bore the title of a Bill to impose a tax upon trades and professions. That Bill was referred to a Select Committee, and it was referred under circumstances against which he then felt himself bound to protest, and which now formed the subject of the report which they had laid before them, and he and those who protested thought they were fully justified in the protest which they then made. He did not say that the Select Committee had not power to change the title of the Bill; of course they had; he did not say that they had not power to make any alterations in the provision of that Bill; but the Bill which was laid before them was a Bill which, so far as he could see, was not in any one single passage the identical Bill which was referred to the Committee. The amended Bill which was placed in his hands late last night was a Bill which contained references to a multitude of sections in different Acts of the local legislatures which he had not had an opportunity of referring to, and whether substantially the provisions remained the same as those in the Bill originally drafted ——

His Excellency the PRESIDENT was sorry to interrupt the honourable Member, but it was his duty to point out that the original Bill, the Bill to which the

honourable Member was referring, had been withdrawn. The Bill now before the Council was the Bill which was referred to the Select Committee, and it was a totally different Bill from the Bill which was originally introduced.

The Honourable Mr. PITT KENNEDY continued:—With great respect to his Excellency the President he might, perhaps, be permitted to explain what his position actually was. As he understood, no Bill was withdrawn. The precise objection which was raised by himself and other honourable Members was that the Bill which had been pending before the Council had not been withdrawn, and a new Bill was not introduced.

His Excellency the PRESIDENT again explained that, at the close of the financial statement made by his honourable colleague at the last meeting of the Council, a motion was carried to cancel the reference of the former Bill to a Select Committee, and the Bill, the Committee's report upon which the Council was now considering, was at the same time introduced.

The Honourable Mr. PITT KENNEDY continued:—He was not aware that the Bill which had been originally referred to the Committee had been withdrawn. He was present certainly when much discussion took place, when the intention was stated of retaining the Bill, originally introduced, with a large number of changes. But a different course was adopted, and under the circumstances, certainly all the Members had not had an opportunity of consideration and discussion of the Bill in that Council. The reason why it seemed to him important to call attention to that was that matters of this kind, matters affecting the financial arrangements of the country, did seem to him to deserve more serious consideration and a larger publicity before they were finally adopted; that if the Bill, which was practically to impose for an indefinite period a system of taxation on the country, was to be considered, and the whole arrangements made for its being passed into law at one sitting of the Council, surely the attendance of Members who wished, so far as they could, to put before the Council and the public views which they might entertain, was embarrassed by very considerable difficulty. It was difficult, without some opportunity of previous consideration, to know what the nature of the measure was to be with which one had to deal. In this instance, no further publication was considered necessary. Under the usual practice of obtaining leave at one meeting and introducing it another week, the Council was at liberty——

His Excellency the PRESIDENT was sorry again to interrupt the honourable Member. The Bill before the Council was no new measure; it introduced no new taxation; it simply revised a system of taxation which had already been introduced, and had long been existing, chiefly with the object of relieving a very large number of the poorer classes.

The Honourable Mr. PITT KENNEDY continued:—This was a Bill by which it was intended to fix on the country or portions of the country, for an indefinite period, a system of taxation which, he submitted, was not necessary. He would submit to the Council that it did a little more; it altered the incidence of taxation, and, further, they had in the Bill now before them a series of references to various Acts passed by local legislatures, making alterations and amendments upon them. That seemed to him at least an extremely difficult question, which might afterwards require to be discussed, namely, whether those legislatures could examine and deal with their own measures after they had been incorporated into an imperial measure. Therefore, to pass such an Act as this was a very very serious thing. If this were a Bill for a limited period, to terminate in its own course in a limited time, one might see some prospect of relief, or perhaps the introduction at a future time of a better method of taxation. But introduced as it was at one meeting, to be passed at the next, it certainly did occur to him that it was a measure which was brought to its consummation much more rapidly than could be desired. However, there were other reasons. The question at present was whether the necessities of the State required additional taxation. When the responsible Finance Minister stated that that was the case, Mr. Pitt Kennedy for one could not attempt to deny it; and therefore it might be an absolute necessity that some such measure, whether one approved of it or not, should pass for the present; but when one had to consider all the circumstances of the case, one could hardly doubt that the necessity had been brought about by the modification of

the cotton duties—a measure, legislative in its effect, adopted by a narrow majority of the Executive without the assent of the Legislative Council. A very considerable portion, at any rate, of the present alleged deficit would not have existed if measures, which, some people at least, had thought not justified by the language of the Statute, had not been taken in the Executive Council for the remission of taxation. If one could see one's way to the aspirations of the Financial Member being ever fulfilled; if one could see any mode of taxation so little oppressive, so little likely to afford injustice, as the customs duties; if one's experience of this country did not tell him that all these attempts at direct taxation produced the largest amount of inconvenience to the population with the least possible benefit to the State, one might regret with him the existence of customs duties. But he feared that such a prospect was a very remote one, and that the political necessities of the State would prevent the abolition of the customs frontiers which the country possessed. They were told that a great benefit was conferred by remitting taxation when it operated as a protective duty. The protection which might be afforded by small rates of duty hardly seemed to call for such a rigid application of economical law, especially when one remembered that in England one remnant of protection still remained to the great detriment of Indian productions. It might seem a small matter, but he believed almost the only remnant of protection left in England was the differential duty upon foreign manufactured tobacco. Now, Mr. Pitt Kennedy had little doubt that if that duty were removed the exports of this country in the way of manufactured tobacco would indefinitely increase. Indian tobacco, it seemed, was not so capable of undergoing further processes, by which it could be made capable of being worked up in English manufactories. The consequence was that Indian tobacco was, to a very large extent, excluded from the European market, notwithstanding that the cheapness of labour in the country did admit of Indian manufactured tobacco being exported at a very low rate. That, he believed, was the only instance of a protective duty existing still in England, and which bore more hardly upon Indian production than on that of any other country. He could suggest a mode of taxation which might have some effect, perhaps, on English manufactured goods, if a tax were imposed upon the China clay and size contained in imported cloths. He doubted whether it would not be found the most complete check to importation which had ever been suggested. Unless its results were that the adulterations would no longer continue, and then it would not be a very lucrative source of revenue.

Those were the observations which he thought himself bound to make upon the Bill. It seemed to him that neither the Council nor the public had had any sufficient opportunity of discussing the Bill, and that at least its duration should be limited, so that the Council and the public should have some future opportunity of dealing with it.

The Honourable Mr. MORGAN said:—"My Lord, It is a somewhat ungracious task to comment on the results of a financial year which has terminated so favourably as the one just closed, and I trust your Lordship and the Council will recognise that the remarks I am compelled to make are made in no obstructive or hypercritical spirit, but are the necessary outcome of a very careful consideration of the statement made last week by the honourable Member in charge of the finances, and of the accounts upon which that statement was based.

"Perhaps the most important event, and certainly the most disturbing element, in the finances, which has occurred during the year, has been the Afghan war. As regards the political aspect of the war, I shall follow Sir John Strachey in giving no opinion. My object is merely to consider the subject financially.

"From the figures before the Council, it appears that the amount expended, during the year 1879-80, upon the war, directly and indirectly, has amounted to about 4,900,000 *l.* The amount which it is estimated will have to be spent, directly and indirectly, during the coming year, is about 4,000,000 *l.*, or a total, including the comparatively small amount expended during the year 1878-79, of close upon 10 millions sterling. The whole of this very large amount of abnormal expenditure it is proposed to meet out of current revenue, and it is the wisdom and justice of this procedure that I take the liberty to question.

"It is not very long ago, three years only, when the condition of the finances of the country necessitated the imposition of a certain series of taxes to enable the Government to meet its obligations with respect to famine. At that time the position of the finances was shown by the honourable Member in charge to be such that, in order to establish an equilibrium between revenue and expenditure, and to provide a sum of 1,500,000*l.*, which was then considered to be necessary as a provision against extraordinary charges on account of famine, as well as 500,000*l.* for a working surplus, fresh taxation was necessary. Had the position of the finances been such as to yield this surplus of two millions of revenue over ordinary expenditure, no taxation would have been necessary, and the natural deduction from these premises was that, as soon as the financial position of the country should have improved so as to yield the amount needed to provide for famine relief, which was thenceforward to be considered as a regular charge on the country, to the extent of 1,500,000*l.* per annum, and the working surplus of 500,000*l.*, the taxes then imposed would be repealed.

"The principle of the new taxes, very briefly stated, was this, that, whereas the agricultural and trading classes were those not only who suffered most by famine in those districts where famine was rife, but who also were gainers by the misfortunes of their neighbours, when it happened that they themselves were in the midst of plenty, these classes should be called upon to contribute towards the mutual insurance of each other. This principle was very open to question, and it was the subject of considerable criticism; moreover, the incidence of the tax was very unequal, not only as regards the classes to be taxed, but also as regards the individuals in those classes, for, in the Bill, as it first came before the Council, it was not proposed that any individual or firm, however wealthy, should contribute more than 200 rupees per annum, whilst upon small incomes the contribution amounted to a sum not exceeding two per cent. The mover of the Bill was at some trouble to explain that this was a deliberate intention, not only because small traders contributed next to nothing towards the support of the State, but also because those who contributed proportionately most would be the ones who would derive most benefit from the fund in the shape of pecuniary relief in times of distress. In consequence of hostile criticism on the publication of the Bill, the maximum contribution was increased, but that from the smaller incomes remained untouched.

"It is now proposed in the Bill before the Council to relieve traders whose incomes amount to less than 500 rupees per annum, and I cannot better illustrate the importance of this measure than by a reference to a speech made by the Honourable Mr. Mackenzie in the Bengal Council, in which he stated that the numbers, in Bengal alone, liable to the amended Act, would stand at 66,668 as against 715,887. To relieve so large a number of persons from direct taxation is no doubt very desirable; but it is difficult to understand why traders alone should be selected, and agriculturalists, whose income is less than 500 rupees per annum, should still be held liable to contribute. However, I shall not dwell upon this point; but, my Lord, I must say that, to my mind, the proposed change has destroyed whatever symmetry the original measure may have been thought to possess. There is now no mutual insurance; but one class, the agriculturalists, and a few of the wealthier people in another class, the traders, are selected, in a purely arbitrary manner, to pay a contribution towards the general needs of the State, to the exclusion of the rest of the community.

"This can hardly, I think, be considered satisfactory; but I have now to point out that the necessity for these taxes does not really appear to have existed subsequently to 1877-78. From Sir John Strachey's statement it appears that, in 1878-79, the amount collected from assessed taxes was 1,227,891 *l.*, and he proceeds to add—

"'The standard at which, for ordinary times, the Government aims, namely, a surplus of 2,000,000 *l.*, less any expenditure on famine relief and exclusive of extraordinary charges such as those for great military operations, would have been attained if the accounts had shown a surplus of only 1,010,199 *l.*, or 1,034,192 *l.* less than the actual surplus.'

"It would, therefore, appear that the collections from the famine taxes, save

save about 200,000 *l.*, were not required to make up the surplus of 2,000,000 *l.*, but constituted a separate and independent surplus over and above that figure.

" The figures of 1879-80 are even more remarkable. In that year Sir John Strachey says—

" ' The true surplus of the year for comparison with the standard surplus of 2,000,000 *l.*, at which we aim, will be about 4,160,000 *l.*, towards which the famine taxes have contributed 1,184,000 *l.*'

" Exclusive of the famine taxes, there was, therefore, an additional surplus of one million over what Sir John Strachey has called the true surplus.

" From these figures it is abundantly evident that neither in the year 1878-79 nor in the year 1879-80 were the so-called famine taxes needed to make up the surplus of 2,000,000 *l.*, and, in point of fact, the money collected from these sources would certainly not have been required for the ordinary fiscal operations of the country. It is not, however, my object to do more than point out the actual state of affairs as regards the past, but I find the same thing as regards the future. Sir John Strachey states—

" ' But for the war expenditure, the true surplus of the year to compare as before with the standard surplus of 2,000,000 *l.*, would not have been less than four millions.'

" He adds—

" ' The estimated revenue includes 982,000 *l.*, obtained from taxes imposed in 1877 and 1878, to enable the Government to meet its famine obligations.'

" To my mind the foregoing statement conveys the impression that, but for war expenditure, the Government would have had enough to meet their famine obligations and two millions to spare, or, exclusive of the famine taxation, upwards of a million to spare, and I cannot, therefore, avoid the conclusion that the maintenance of the assessed taxes is not to meet the charges of famine, but to defray the cost of war. This I must consider altogether erroneous and unjust, for, whatever arguments may be brought forward to prove that the particular classes who are taxed are specially liable to contribute towards expenditure on famines, certainly no reasons can be adduced to prove that they, of all others, derive any special benefit from the war now being carried on upon the frontier.

" Sir John Strachey has in his speech alluded to the question as to whether the cost of the war should fall upon England or India, and upon this point I do not desire to express any opinion, but it is quite clear that if, as Sir John Strachey has urged, India should properly pay the cost, it is rather for prospective than for actual benefits, and consequently the entire burden should not fall upon the existing taxpayers. It appears that, up to the present time, about five-and-a-half millions have actually been paid from funds in the hands of Government, and there would appear to be nothing either convenient, save in the sense of fitting, and certainly nothing cowardly in spreading the balance of the expenditure over a term of years, especially when it is considered that the war expenditure includes a sum of upwards of three-and-a-half millious for the construction of railways which, though at present constructed for strategical purposes, will, as Sir John Strachey has pointed out, permanently benefit the country.

" It would doubtless be inconvenient, if not impossible, for the Government to make any alteration in the financial programme for the coming year, but I urged, when sitting in Committee upon the Bill now before the Council, that its operation should be limited to one year. My object in proposing this amendment was to insure the fullest reconsideration of the entire subject of the assessed taxes as soon as the actual result of the coming year was known. I do not desire now to press the amendment, but I trust the public may receive your Lordship's assurance that the views I have put forward, which coincide with those already expressed by the Honourable Mr. Inglis in the Bengal Council, and which I believe to be very generally entertained, will be duly considered by the Government when the finances shall again become the subject of discussion.

" One other point I wish to mention with reference to the Financial Statement. Sir John Strachey stated in his speech, that he did not see how the

Government were to know there would be a great improvement in the exchange, and it is no doubt a fact that, as long as the present system prevails, it must of necessity remain a matter of the greatest difficulty, if not of impossibility, to make an accurate forecast. But it is a proof of the viciousness of the present system, as regards the maintenance of any accuracy in the Government accounts, that so enormous a variation as one million can take place during a single year. The manner in which this subject should be dealt with, in order to obtain a more secure basis for the preparation of estimates, must of course rest with the Executive, but I trust your Lordship will not consider that I am out of order in drawing the attention of Government to this subject. I have no hesitation in saying that I consider the present system entirely faulty, not only because it imports an element of absolute uncertainty into the accounts of Government throughout the year, but because it is also calculated to entail upon the Government the maximum loss of revenue. There is no assimilation in the system now adopted to the natural expansion and contraction of trade which takes place at various periods of the year, so that, on the one hand, the Government is unable to take advantage of high rates when they exist, save to a very limited extent, and when there is little demand it is compelled to force off-bills much in excess of trade requirements, to the manifest detriment of the treasury.

"Since the time when it was determined to adopt the plan now in vogue, great changes have taken place, the most important being the large increase which has occurred in the annual amount of the drawings, and I would urge that, as the figures now involved are so very large, the attention of the Government should at once be turned towards devising a change which would ensure greater stability, and be more suited to the existing state of affairs."

The Honourable MAHARAJA JOTINDRA MOHAN TAGORE said:—"My Lord, The country and the Government are no doubt to be congratulated on the prosperous state of the finances as shown in the statement submitted to this Council last week. But there are one or two points in it on which I beg to offer a few remarks with your Lordship's permission. In the first place, I would refer to the cost of the Afghan war. I do not mean to discuss the question as to whether India or England ought in equity to bear the whole or any portion of the cost; that, my Lord, is too large a question, and involves principles which I apprehend cannot authoritatively be decided here. What I would submit for consideration is, that since India has been made to bear the cost, whether the whole burden ought to be thrown upon the present generation, especially as the cost of the war includes charges for the construction of frontier railways. If the war has been undertaken for the protection of India, the future generation is as much interested in its issue as the present; again, railways benefit posterity no less than ourselves, and it is on this principle that State railways have hitherto been constructed out of loans. The honourable Member in charge of the finances has dismissed the question by saying, 'Posterity will have quite enough to do in bearing its own burden'; on that ground, I submit, no present burden could possibly be thrown upon future generations.

"The next point, my Lord, is this, when the license tax was first introduced, Sir John Strachey, in a speech which he delivered in this Council on the 27th December 1877, said:—

"'So far, however, as we can now speak for the future, the Government of India intends to keep this million and a half as an insurance against famine alone. In saying this I should explain that we do not contemplate the constitution of any separate statutory fund, as such a course would be attended with many useless and inconvenient complications, without giving any real security. Unless, then, it should be proved hereafter by experience that the annual appropriation of a smaller sum from our revenues *will give to the country the protection which it requires*, we consider that the estimates of every year ought to make provision *for religiously* applying the sum I have mentioned to this sole purpose, and I hope that no desire to carry out any administrative improvement, however urgent, or any fiscal reform, however wise, *will tempt the Government to neglect the sacred trust.*'

"In fact, it was very generally understood at the time that the policy of the Government was to apply the proceeds of the tax to the construction of works which would give to the country protection from famines. Considering the humane purpose to which the money was intended to be applied, my countrymen did not complain of the tax; since then, however, instructions have come from the Home Government stopping all public works beyond a certain

certain limit, and consequently these works for the prevention of famines could not have been proceeded with. Notwithstanding this, the tax has been collected all the same, and has been otherwise spent; and it is now proposed to continue it to add to the general revenues of the Empire, which, notwithstanding the under estimates made, seem at present to be in a prosperous condition, and do not stand in need of the continuance of the tax. Of this, my Lord, my countrymen do complain, and I think with good reason.

"Then, again, if the license tax is to form a permanent part of the fiscal system of the country, I cannot understand why the burden should not be distributed over all sections of the community, and 'an equitable adjustment of taxation,' as had been originally proposed, should not be carried out. While the trader, earning a little over 40 rupees a month, will have to bear his share of the tax, nay, while the poorest cultivator will have to pay his one pice in the rupee in the shape of the Public Works Cess, the professional and salaried classes, earning perhaps hundreds and thousands by the month, are not required to pay anything. This, my Lord, I submit, seems to me to be very anomalous. It has been said that this scheme has been abandoned because no more money is absolutely required: but at least relief could have been given to the other classes to the extent that the taxation of these two classes would have yielded, or perhaps the minimum of the 500 rupees could have been raised to a higher figure, or, better still, a fair minimum limit for the assessment of the Public Works Cess, which is but a counterpart of the license tax for the agricultural classes, might have been fixed. Such an equitable adjustment of taxation would have thrown the burden upon those who could well bear it, and would have afforded relief to those who most needed it."

The Honourable Mr. COLVIN said that he wished to make a few remarks on the objections which had been taken to the measure by his honourable friends who had previously spoken. In the first place, he would notice the criticisms made by his honourable friend Mr. Kennedy. Of these, the first to which he would advert was the allegation that sufficient opportunity had not been afforded, either to the Members of Council or to the public, for discussing the present measure. It seemed to him a sufficient answer to this criticism to say that the Bill now before the Council made no change whatever in the existing law, and, except that the fees on annual incomes below 500 rupees would be remitted, that it left existing taxation exactly as it was. Moreover, the previous measure which had been introduced, and subsequently withdrawn, had, as it happened, given the fullest opportunity for discussion both of the principles and details of the present license tax. Since there had been this opportunity, and since the law which it was proposed to continue had actually been in force for two years, he thought that no criticism could be more beside the mark than to say that there had been no opportunity of discussing the present Bill.

In the next place, it had been said by the honourable Member that the Bill might possibly limit the powers of the local governments in a way that this Council never intended. He did not think that this would be the case; but if it were, the remedy would be very simple, namely, to convert the license tax into an Imperial measure, instead of leaving it, as now, to be dealt with by local Acts.

Then, again, the honourable Member (Mr. Kennedy) had said that he accepted the necessity which the honourable Member in charge of the Financial Department had asserted to exist for continuing further taxation, but he had gone on to say that this necessity would never have been felt if it had not been for the late repeal of the duties on cotton. Now, he would remind the Council that the total amount of money lost by the repeal of this duty in this year was less than a quarter of a million, and that the amount during next year would not exceed a quarter of a million. But a half million out of the surplus of two millions for which additional taxation had been imposed two years ago had been provided for administrative improvements and financial reforms, and the excess of revenue over expenditure on the ordinary account during the approaching year would probably be much over two millions. Provision enough, therefore, had been made to meet this charge out of the anticipated income of that year. Even if there had been no such additional

charge of a quarter of a million to be met, it could hardly be said that the state of the finances would have been such as to justify the permanent remission of one million sterling of taxation. To repeal the license tax would cost the Treasury not less than this sum; for it must be remembered that, if the license tax were repealed, the famine cess on the land must also be given up. The two taxes stood or fell together, and could not, with fairness, be treated differently. He would not follow the honourable Member in his further remarks and suggestions for changes in those duties, as these were matters which were not before the Council. Whether such changes might be necessary hereafter, and whether future taxation should then be increased or diminished, were questions which had better be left to the future.

Turning now to the remarks made by his honourable friend to the right (Mr. Morgan), his first charge was that the taxation of the commercial and trading classes was originally not very equitable, and, since it was now proposed to limit taxation to incomes exceeding 500 rupees, that not only had the symmetry of the edifice been destroyed, but its foundation, so to speak, had been taken from beneath it. Now, he could not at all understand this argument. He would admit that the commercial and trading classes had been selected as the classes upon whom this taxation should peculiarly fall, not because it had been considered an absolutely just or perfect measure to lay the whole burden of the tax upon them, but because it had been necessary, either to draw the line more or less arbitrarily somewhere, or else to extend the tax to the whole community and make it an income tax. The latter course had not been thought a proper one to adopt when the new taxes were introduced; and, that being so, he thought that the selection of the agricultural and commercial classes, as being the portion of the community to whom it might, with least injustice, be confined, could easily be justified; but he understood the Honourable Mr. Morgan rather to impugn the justice of the proportion in which the tax would now be divided between these two classes, than the propriety of their selection in the first instance. In reply to that criticism, he would point out that, according to the estimate, the agricultural class would pay 525,000 *l.* and the traders 535,000 *l.* during next year. He thought that these figures were sufficient to show that the balance did not incline unduly against either class, and that the burden was pretty equally distributed between them. Then, as to the argument that the foundation of the tax on the commercial class was destroyed when all incomes below 500 rupees were exempted, it must be borne in mind that in taxing the commercial classes, a certain number of incomes under all circumstances must necessarily be exempted. The tax could not be paid by every trader, however small; it could not be argued that it was necessary to tax paupers in order to relieve paupers; a line must, in practice, be drawn somewhere in order to exclude the poorest traders. Whether that line was rightly drawn above incomes of 500 rupees was a matter to be determined by expediency, and there might be much difference of opinion about it, but the exemption of a large number of petty incomes was an indispensable accompaniment of a tax of this nature, and did not destroy its foundation. He would not now notice the remarks of his friend about the application of the surplus created by the famine taxes, because he (Mr. Colvin) thought it would be more convenient to deal with them in connection with the arguments which had been adduced on the same subject by the Honourable Mahárájá Jotíndra Mohan Tagore. He would, therefore, revert to that subject hereafter. Mr. Morgan had gone on to argue that, granting for the sake of argument that it was right that India should pay for the entire cost of the Afghan war, still it was not fair that the existing taxpayers should pay the whole of the cost, but that some portion might, with justice and propriety, be shifted on to the shoulders of posterity. There must always be room for a good deal of argument about the extent to which war charges should be debited to the people in whose time a war was carried on. He would leave that argument to be more fully dealt with by others, but he must say that he was not one of those who thought that the charges on account of war could fairly be transferred to posterity, unless they were clearly beyond our own means to pay. If, indeed, the question at issue had been that of imposing heavy additional taxation to meet the present war expenditure, a good deal might be said in favour of hesitating and looking further, before we undertook to pay the whole cost of it; but, seeing that no additional taxation was proposed, and that our present taxation, whatever objection might

might be urged against it, could not by any means be called excessive and beyond the power of the country to bear, it did seem to him that we ought to bear our own burdens, and not remit a million sterling of taxation, for our own benefit, in the vague hope that posterity might find it much easier to pay than we do.

He would proceed now to the remarks made by his honourable friend the Honourable Mahárájá Jotíndra Mohan Tagore. He would not repeat what he had said on the cost of the war, but he would turn to the argument used by the Mahárájá in regard to the application of the proceeds of the famine insurance taxation. He thought a few words of explanation on that subject might be of some use, because there was still a great deal of misapprehension in regard to it. The arrangement made two years ago. when additional taxation for famine purposes had been imposed, was that there should be a permanent surplus of one and a half millions of ordinary income over ordinary expenditure, and that this surplus should meet the charge for famines. It was obvious that in arranging for this surplus, ordinary receipts and expenditure only had been taken into calculation, because no financier could promise that he would have a surplus in every year under all possible circumstances. He could not guarantee a yearly surplus when he had to meet extraordinary and unforeseen heads of expenditure of indefinite amount, unless he had Fortunatus' cap in his possession. All that he could do was to provide a surplus in excess of the ordinary annual charges, and to take care that those ordinary charges did not increase so as to absorb his surplus. Any such increase, made without due cause, would have given very just grounds for saying that the proceeds of this taxation had been misapplied. It was quite clear, however, from the figures which had been laid before the Council, that there had been no such increase, and that a permanent addition to the annual ordinary revenue of the country had actually been made to the extent of one and a half millions. Now it had been fully explained at the time when this tax had been imposed, that this one and a half millions were to be used in extinguishing or preventing debt. To quote the words of the honourable Member in the Finance Department: "I think, my Lord, I have now made clear how we propose to apply this one and a half millions, which we hope to provide as an insurance against famine. We shall apply it virtually to the reduction of debt." It was then explained that this one and a half millions of surplus would enable Government to borrow one and a half millions less in each year hereafter, so that, at the end of 10 years, it might, if necessary, borrow as much as fifteen millions, without putting itself in a worse position than it occupied at the commencement of that period. It had been shown beyond dispute in the financial statement made the other day, that a surplus exceeding six millions will have been applied during the three years under review to the object contemplated. Financially, therefore, the engagements which were made in 1878 had been fulfilled. It had been said, however, by his friend to the right that the money which had been so added to the income of Government should have been applied, as was them promised, to productive public works. He (Mr. COLVIN) would say, before going further, that this did not appear to him to have been an essential part of any obligation which the Government then undertook. So long as it diminished debt, it did all, in a money point of view, that it undertook to do. But it was true that, at that time, it was fully intended to apply this surplus of one and a half millions to the construction of public works of a productive character, and that this intention had been strongly expressed. As he understood the matter, there were two reasons for so applying it. In the first place, in a year when the ordinary income exceeded the ordinary expenditure, no debt was usually contracted by the Government, except for one purpose, and that purpose was the prosecution of productive public works; secondly, because, by pushing on and completing works of this kind, the best possible precautions were taken against the disastrous effects of future famines, and against the recurrence of heavy charges upon this account hereafter. Now, we had seen in the financial statement that the debt will have been kept down during 1878-79-80, by a sum fully equal to the proceeds during those three years of the taxation for famine purposes. It could not be maintained, therefore, that those proceeds had been misapplied, even if productive public works had been neglected. There had, however, been no such neglect of them. Something like eight millions if he remembered right, had been spent upon them during the last two years. In the approaching year,

no doubt this sum would be considerably diminished, under orders which the Government of India could only obey, and no more than two and a half millions would be expended on that account. He did not see, even if two and a half millions only were expended upon productive public works, how it could be said that the famine insurance money had not been properly applied. As long as a sum equal to the proceeds of famine taxation was applied to the reduction or prevention of debt, there was no such misapplication. Now, the annual proceeds of those taxes, as everybody knew, were much less than two and a half millions. They had never exceeded 1,350,000*l.*, and were now, in round figures, only about 1,000,000 *l.* per annum. Financially, therefore, the enforced reduction of expenditure during next year upon productive public works did not affect the question of famine insurance at all. On other grounds, however, this reduction was very greatly to be deplored. It was impossible to deny that, after what had been said in the budget of 1878, the public had good reason to expect that productive public works should be actively pushed on. Their vigorous prosecution was in itself a most desirable thing, because they afforded the best means of mitigating or averting the disastrous effects of future famines in India. Besides this, there was no mode in which capital could be more profitably invested. It had been shown in the financial statement of last week that over 65,000,000 *l.* had been so expended during the last 12 years, to the incalculable benefit of the public, and without costing them a penny of interest. He thought that every body might well join in the hope that the limit of two and a half millions during the present year would soon be increased.

In the last place, his honourable friend had remarked on the exemption from taxation of the official and professional classes. He had understood him to say that, if taxation was to be equitable, it ought to be extended to these classes also. Mr. COLVIN quite agreed with him that, if taxation for famine purposes was to be perfectly equitable, it should be extended a good deal further than it went now; but, in that case, he did not see, as he had already said, how any line was to be drawn which would not be open to criticism, unless it embraced the whole community. That was the only equitable way of extending the tax. No doubt, if more money were needed, the tax might, on grounds of necessity rather than of equity, be made to include some classes who were now exempt. It had, indeed, been proposed a short time back to include the professional classes: but that proposal was avowedly made because more money was believed to be necessary, not because there was any special propriety in taxing the professional classes, who neither received relief in times of famine, nor derived profit under any circumstances from it. He thought it would be difficult to give any equitable reason for taxing professional persons and exempting fund-holders. Nevertheless, if a further contribution to the treasury had been needed, he thought that there were grounds other than those of strict equity on which it would have been justifiable to take that contribution from the official and professional classes. But when there was no need of further taxation, he could not see that there was any greater fairness in extending the incidence of the tax to the professional classes than in leaving it as it was. He believed that the feeling which lay at the bottom of much of the desire to extend this taxation to the official and professional classes had found expression in a memorial which had been circulated that morning to Members of Council. That memorial said —

> "Rightly or wrongly, men are apt to endure, with a comparatively light heart, burdens common to all. * * * * For the general run of tax-paying humanity, the question is no doubt, as has been confessed, one of feeling, and a far from generous feeling. For them misery loses half its sting when it is universal. They are apt to regard it as among the ills that flesh is heir to. A general calamity, like the well-known 'one touch of nature,' makes the whole world kin."

He supposed that the writers meant that general suffering from an income tax was better than partial suffering from a licence tax, and if they meant that, he was not at all inclined to disagree with them; but he did not think the feeling there expressed should be gratified by extending taxation to any one particular class, when no extension of taxation was otherwise called for.

The Honourable Mr. HOPE said:—"My Lord, the Honourable Sir John Strachey, in his recent financial statment, alluded to the scheme for saving a considerable portion of our customs revenue by substitution of registration fees for customs duties. He gave no opinion of his own, or on behalf of the Govern-

ment,

ment, but he said that the scheme deserved to be considered, and he made allusion to myself, as having lately given it my attention. It will probably be expected that in response to this invitation, I should offer to the Council and the public some explanation on the subject.

"This explanation I must preface by two very distinct provisoes. I have no intention of discussing the propriety of the policy which the present Government has followed regarding the cotton duties and other items of the Tariff, and I beg that nothing which I may have to say in elucidation of my subject may be taken as even indirectly raising such an issue. Moreover, I do not to-day come forward as the proposer of registration fees; my position is not that of an advocate, but analogous to that of an inquirer giving an account of his investigations, or a judge summing up evidence for the consideration of a jury.

"The discussions consequent on the Tariff Act of 1875 naturally led me to look into the whole history and structure of the Indian Tariff, and to consider all possible changes and alternatives. The idea of registration fees, which is, as the Honourable Sir John Strachey has told us, a very old one, then had its share of attention, and I again examined it in 1876, when an opinion that many of the main heads of the Tariff did not yield enough to justify their retention was first emphatically urged on the Government of India. The matter, however, had no present importance until 1878, when the notification of 18th March abolished the duties levied on certain coarse cotton goods, and under 27 main heads of the Tariff. In this practical declaration that a duty was indefensible if it either was at all protective or did not yield a sum absolutely as well as relatively large, together with the important exposition of customs policy contained in the financial statement of that year, was clearly foreshadowed the end of the bulk of the import duties. At the same time, the financial difficulty of dispensing with such an important item in the Indian revenues was obvious, and I therefore, after my return from England a year ago, obtained Sir John Strachey's permission, with full official aid, for investigating the registration fee question in a more thorough manner than I had hitherto found practicable. I may here acknowledge the valuable assistance I received from Mr. J. D. Maclean, the Collector of Customs at Calcutta, from Mr. O'Conor, the Assistant Secretary in the Department of Finance and Commerce, and also from the Head Appraiser at the Customs House, Mr. Phipps. A few days ago, too, Mr. J. W. O'Keefe, a member of the Committee of the Bengal Chamber of Commerce, and recently my colleague on the Tariff Valuation Committee, kindly placed at my disposal some very interesting and useful calculations and suggestions, drawn up by himself a couple of years since. But though I have been told that the registration fee idea has been more than once mooted in India, I have been unable to discover on record one single line, official or demi official, about it, and have therefore had to work it out, *ab initio*, on what I suppose to be its first principles.

"Registration fees I understand to mean a charge upon *all* articles of import and export (except a few otherwise dealt with on special grounds), imposed primarily with the view of covering the cost of registering and publishing statistics of trade and navigation for the benefit of the commercial public, but enhanced for revenue purposes slightly beyond the actual cost of such statistics. The excess charge is in reality a customs duty, laid on quite irrespective of protectiveness or other general considerations, and defended on the ground, first, that it is needed for revenue, and, secondly, that it is practically inappreciable by trade.

"I will now relate my working out of the scheme on this basis. To be practically inappreciable by trade, it is evident that the form in which the fee is levied must be that which puts trade to the least possible trouble, delay and indirect expense, and that the rate of the fee must be extremely low.

"As to form, existing commercial practice might be largely followed. The denominations under which various descriptions of goods pay freight, dock dues, quay fees, landing, and other charges are the gradual outcome of long experience, and will be found a valuable, though not infallible, guide. In other words, weight, number, measurement, customary package (*i. e.*, bale, chest, case, bundle, &c.), and the like, will each be found to have its peculiar appropriateness for certain goods, which may be charged accordingly. Again, wherever goods already pay dues to Port Commissioners, the registration fee might be included in their bill, so that one payment would cover everything, and the

merchant would be saved all separate dealing with customs officers. In many cases the fee might be paid in stamps affixed to a bill, manifest, port clearance or other document.

"As to rate of fee, it would seem that one per cent. is the very highest which could be imposed consistently with the principle. As to whether one per cent. would be 'practically inappreciable by trade' or not, I have received very conflicting opinions from mercantile men. Some contend that 'one per cent. is one per cent.' and that in these hard times everything tells; others rejoin that the one per cent. duty on iron, for instance, and many even heavier private trade charges, have not the slightest effect on the market. I must hasten to explain, however, that I do not mean that any goods, excepting possibly some few for which this would be the fairest course, should be charged the fee *ad valorem*, but merely that the fees fixed per ton, package, &c., should not have a higher incidence that this on the value of the goods.

"To draw up schedules of fees suitable in form and amount to the different classes of goods would evidently be a task of some difficulty, to be performed only by a committee of experts, in which the mercantile community must be largely represented. The fees would have to be convenient round sums, and owing to this, and to fluctuations in value, there might often be an inequality in their incidence on different articles. But such inequality necessarily accompanies Tariff valuations under the present system; the maximum being one per cent., it could here only extend to some petty decimal, and it would be redressed periodically by revision such as tariff valuations now undergo. Whether such a committee could produce satisfactory schedules or not has been disputed. I am not prepared to affirm that it could. But I have been assured by excellent mercantile authority that the thing is quite feasible, and would incidentally produce much greater equity in Port Commissioners' and similar charges, and I am inclined to think so.

"The next point presenting itself is, what branches or classes of trade should be subjected to the fee? It has been strongly urged on me, by both official and commercial authorities, that the coasting trade should pay it; but I am totally unable to concur. The coasting trade could not be made liable without subjecting it to a vast amount of restriction from which it is now free, and reversing the policy of liberating it as much as possible which I followed in the Sea Customs Bill, now Act VIII. of 1878. I cannot see why goods moved by sea from one part of British India to another should pay a fee any more than goods so moved by land, and we surely are not going to re-establish transit duties throughout India. Moreover, goods moved from port to port would pay over and over again. As to other branches, it would be highly objectionable to levy a fee on treasure; and re-exports, which now get the benefit of drawback, should, perhaps, be exempt. Another exception to the registration fee system would be the case of articles on which it was necessary, for special reasons, to maintain the existing duties: that is to say, arms, bearing a high duty for political reasons; salt and liquors, on which we levy an excise; opium, nominally, but for the maintenance of our monopoly; and rice. The case of rice is a peculiar one, but I need not discuss it, as it has just been fully explained by the Honourable Sir John Strachey. In short, the fee system, if introduced at all, might fairly apply to the whole external import and export trade, excepting the classes I have just mentioned.

"I will now turn to the financial aspect of the measure. From the Trade and Navigation Statements for 1878-79 calculations have been made, distinguishing every sub-head of the tariff, and applying to the known quantities and values fees expressed (provisionally) in the denominations used for the statements, and not exceeding 1 per cent. in incidence. The result thus arrived at cannot be far different from that which fees, according to schedules eventually prepared by a committee, would yield.

"The total receipts in 1878-79 from import and export duties, excluding salt, were 2,273,000 *l.* Deducting 200,000 *l.* for loss by reduction of cotton duties in 1879-80, and 56,000 *l.* for indigo and lac just made free, we have a customs revenue of 2,017,000 *l.*, from which further heavy loss through importations of free cotton goods is anticipated. Deducting from this, again, the duties to be retained, namely, 5,600 *l.* for arms, 361,900 *l.* for liquors, and 570,300 *l.* for rice, we arrive at a balance of 1,079,000 *l.* derived solely from duties which would come under the registration fee scheme. The fees are calculated

culated to produce on imports 388,000 *l.*, on exports 420,000 *l.*, and by saving in customs establishments about 80,000 *l.*; total 888,000 *l.* This shows a loss of 191,200 *l.*, compared with the 1,079,000 *l.* just mentioned. But this loss would be a final loss, and the fee revenue would increase in future with the trade of the empire; whereas, as things now are, the financial statement contemplates a loss of 50,000 *l.* in 1880-81 from importation of grey duty-free goods alone, and the ultimate disappearance of 615,000 *l.* more for cotton duties, if not the abolition of the whole import tariff.

"Such are, roughly speaking, the aspects which a registration-fee system, supposing I rightly understand it, would present if applied to British India.

"Those who approve of the system would probably support it by some such considerations as the following. Whatever may happen to customs duties in general, some customs establishment must be maintained to levy duty on salt, liquors, and the other special items. The quantities, value, and other particulars of all the seaborne trade, whether free or not, must always be collected and tested for statistical returns, such as the Board of Trade compiles and publishes in England, and a charge may fairly be made for this. Port Commissioners, who levy certain fees on all goods, now exist at Calcutta, Bombay, and Rangoon, and will probably soon be constituted at Karáchí, four ports which engross between them 88 per cent. of the whole trade of India. It is just as easy for a clerk to levy four annas in one bill as two annas. Why not utilise all this inevitable machinery for a registration fee system, securing a large sum for revenue purposes, and at the same time getting rid of a mass of customs officials and restrictions, with all the friction they involve? Again, this system will practically, as has been said in a Calcutta newspaper, 'lay for ever the phantom of protection.' Theoretically, it of course will not do so, since articles imported which can also be produced in India will be weighted with the fee, but the fee will be so light as to have no practical effect. Mr. Laing, in 1861, and many high authorities since, have argued that an import duty was justifiable on articles similar to any produced at home, if its amount was so moderate that it could not seriously affect trade, and that the establishment of a corresponding excise was not worth while. If this argument was good for anything when used, as it was, in support of a duty of 5 per cent. and upwards, it is infinitely stronger in support of a fee of only 1 per cent. At any rate, the system may well be accepted by all parties as an eirenicon, removing all grounds of bitterness and ill-will between India and Manchester, and as substituting an unexceptionable source of revenue, 'expansive in proportion to the progress of the empire,' for a heterogeneous mass of duties open to, and destined to fall before, numerous economical objections.

"On the other hand, the advocates of a total remission of customs duties may be expected to produce obvious objections. 'One per cent. is one per cent.,' they will say, a burden on trade and a protection of home industries, just as bad in principle at one per cent. as at five per cent., but not so productive, and reaching numberless articles now absolutely free. Again, the fee can never be absolutely equal and equitable unless charged *ad valorem*, which would be very vexatious. Round sums must be fixed, which will vary in real incidence according to market prices. Inequality of incidence *ad valorem* is justifiable in wharfage or Port Commissioners' charges, because packages occupy space, or cause labour in hoisting and removal, quite irrespective of their value, but to the case of a fiscal fee this does not apply. Moreover, 200,000 *l.* out of the proposed fees on imports will be derived from cotton goods, so the whole remaining import trade will be taxed for the paltry sum of 188,000 *l.* No duty, fee, or whatever else you please to call it, is worth the trouble of collecting if less than five per cent. Finally, the export portion of the scheme is especially obnoxious. Export duties, excepting where there is virtually a monopoly of the foreign market, are equally condemned by economists and politicians. Sir William Muir denounced them emphatically in 1875, with the concurrence of Lord Northbrook, and no one pretending to education or common sense can say a word in their favour. It is no use in this case to talk of the lightness of the fee. The Indian export trade (except in rice) lives 'by the skin of its teeth,' and cannot bear the slightest fiscal impost. Quick and easy communication, with competition, have so cut down profits that one per cent. often makes all the difference between gain and loss on a shipment.

"To this attack, the rejoinder may be offered that we cannot regulate practical questions by the theories of doctrinaires, and *de minimis non curat lex;* that one per cent. is inappreciable in all trade not of a purely speculative and unsound character; that on exports the fee might be only a half per cent., though this concession is not really necessary; that the 'inequality of incidence' objection to the fee applies equally to tariff valuations, which are used by all nations as an unobjectionable convenience; and that, as we must make some charge for keeping trade statistics, the opportunity of aiding the revenue by a slight enhancement of it should not be thrown away.

"I must not ignore another class of objectors, who will demur to the entire proposition that the whole cotton duties, much less the other import duties, are either 'dead' or dying. They will contend that the recent reduction of cotton duty has gone entirely into the pockets of Manchester instead of benefiting the Indian consumer, that the cotton duties remitted should be re-imposed, and that even if they should eventually be removed, the other duties should be maintained on revenue grounds, as they are collected easily and without pressure. They will be for sacrificing nothing except upon compulsion, and for living on in hope of a change of policy. But regarding such objections I can only note their existence, for to do more would be to raise the whole question of policy from which I began by declaring my intention to abstain.

"My Lord, I have now stated to the best of my ability the case for and against the project of registration fees. It is fortunately not necessary for me to draw any conclusion, and I do not mean to do so, or to point at any. The subject in its principles and details needs general discussion and consideration by the public, and, after that, a decision could be formed only in full view of the doom of the existing duties and of the alternatives presented. In the abstract, I presume that almost every one would prefer no duties. I myself, when moving the consideration of the Sea Customs Bill, in February 1878, expressed the following opinion:—

"'The second step by which Custom House restrictions might be further and very largely relaxed is by alteration of our customs tariff. If it were possible in lieu of the 50 or 60 main heads of the import tariff, to have duties on only six or seven important, well-defined, and readily distinguishable articles, the relief afforded in the matter of preventive scrutiny, check, stoppage, seizure, and the like, and informalities, would be enormous. It is, of course, no part of my duty to indicate or suggest any policy of this sort on general grounds. What I say is said merely in connection with the subject of customs procedure now before us.'

"Whether the alternative to a registration fee is to be absolute freedom, or the substitution of some other specified form of taxation, is a consideration material to the issue, and until the time has arrived, if it ever does arrive, when the Financial Member and the Executive Government think it necessary to present the question in a complete form, no final opinion can be satisfactorily arrived at."

His Honour the LIEUTENANT-GOVERNOR said:—"My Lord, in common with all those who feel an interest in the welfare of this country, I congratulate the Government of India on its financial position as it was described in the statement of my honourable friend Sir J. Strachey, and I must congratulate the Government almost as much on having at length discovered how good its financial position really has been for some time past. I cannot too strongly express the gratification which I feel that the Government of India is now in a position to give unanswerable proof of the absolute groundlessness of the mischievous panic which has of late been started on the subject of the insolvency of India. But my congratulations would not, I am sure, be so valuable to my honourable friend if they were unaccompanied by such criticisms on his statement as should indicate the sincerity of the spirit in which I am dealing with the subject, for my honourable friend is well aware that there are certain financial points on which I am not altogether at one with him. Nothing is further from my mind than to make any disagreeable comments on the policy of the Government of India, and, indeed, it would be very unbecoming that I should do so. What I wish to do is simply to raise a voice of warning against a tendency to lose sight of some of the real causes of that anxiety, under the feeling of intense relief at our release from a position of embarrassment and anxiety.

"What

"What I have to say is, to great extent, in the interests of the Local Governments, because I think that we have been placed in a position in which we should not have been placed if a little more foresight and confidence in the elasticity of the revenue of this country had been shown. We have been exposed to a process of what is commonly called squeezing, and, as a consequence, we have had to suspend all progress in administration and public works for a whole year. If that was all, I should not have so much to say; but what I do complain of is that the same process is apparently to be continued for another year, when nobody can, I should think, hold that anything of the sort is necessary. In May last the Government was led to take a most alarming view of its position—a view which has now been shown not to have been warranted by the facts. So far as we are now told, there was nothing whatever to justify the scare which possessed the Financial Department in May. I am not among those who hold that the scare was not real: I fully believe that my honourable friend was suffering from the apprehensions which were then expressed. But though I am quite prepared to accept to the fullest possible extent Sir J. Strachey's assurance that this want of foresight on the part of the Government led to a searching examination into every branch of the public expenditure, which has been very useful and very satisfactory, I believe that this examination might have been just as well carried out without such violent measures. I greatly regret the entire abandonment of that great scheme for the development of public works and for the material improvement of the country which was put forward by your Excellency only two years ago, and which has been justly described by Sir J. Strachey as one of the noblest programmes ever planned by a Government. I do not care to enter into a discussion as to how far the Government was pledged, or how far it was not actually pledged, to devote the increase of public income which it received during 1878 and 1879 to public works. Whatever its actual pledges may have been, I think nothing can be clearer than that its intention was to invest the money in this way, and that it did lead every one to believe that the money would be so invested. It is quite certain that the public were induced to look upon these schemes for fresh taxation with comparative favour, on the ground that the proceeds would enable the Government to carry out at once, and without that constant change of policy which has hitherto been so mischievous to India, a grand scheme of public works; and therefore when the public see that if it had not been for expenditure on the war, the Government might in this one year have had four millions more to spend than it has spent on public works, and that this great increase of revenue, so far from leading to the promised development of public works, has been accompanied by such a contraction of expenditure on railways and irrigation as to make it impossible to look for any progress in the material improvement of the country for years to come, there is naturally a feeling of disappointment. What I complain of is, not any breach of pledges, but the unnecessary abandonment of an admirable policy.

"If we set aside the fact that the Financial Department might have foreseen this increase of revenue, and if we suppose the Government suddenly to have tumbled into this vast surplus, then I should say that my honourable friend is, perhaps justified, on suddenly finding himself in possession of a large and unexpected surplus, in devoting that surplus to paying for such extraordinary charges as the Afghan War; but if, on the other hand, other ordinary spending departments were starved in order to procure a surplus which might be devoted to the war, then I cannot admit that my honourable friend has been proceeding on a sound principle. He has impressed upon us the soundness of the doctrine that, to the utmost of our ability we ought to provide for the expenses of every year out of the year's income. But this doctrine requires to be taken with a limitation to the effect that, in order to do this, the whole administrative machinery of the country should not be thrown out of gear, and that the Government should not for such a purpose depart from a policy of developing public works to which it has distinctly pledged itself when endeavouring to convince the people of the necessity for fresh taxation. Saying nothing, however, more about last year, I must say that I cannot approve of the proposal to meet the cost of the war in the coming year from revenue, so long as I find that, in order to do this, the Government of India is again compelled to starve public works, and let another year pass away in inaction. The Committee of the House of

Commons, which recommended a reduction in the expenditure on public works, did so under an entire misapprehension as to the real financial condition of India, and clearly recognised that, when the financial position was shown to be better, a larger expenditure should be provided for. I believe it to be true, as my honourable friend has said, that the suspension of public works is a policy which is deplored by the Government of India as much as it is by every one interested in this country. I came out to this country in 1876 with my honourable friend, and I am able to say that the chief idea by which his mind was possessed—always, of course, excepting the abolition of the cotton duties—was the carrying out of a great scheme of railways for India; but I cannot agree with him that the failure to carry out the programme of public works is a matter for which the Government are not responsible. If they had seen that the revenue was increasing steadily and enormously as it has done, they would not have taken such a desponding view of their financial position, and their despondency would not have spread to England. I do feel, in the face of these facts, that I am only doing what is right in urging in the strongest possible manner that the money obtained from the local Governments under mistaken impressions should be returned to them, or at all events that the deduction in provincial assignments should not be continued, as my honourable friend proposes it should be, for the coming year. I trust that no time will be lost in setting matters right as regards the capabilities of India, and that even now some portion of the war charges may be met by a loan in order to provide funds for pushing on public works. I shall then see more hope for the future. I am sure that the Government have only to urge upon the Home Government the importance of carrying out the expectations encouraged when the new taxes were imposed to induce them to reconsider the present limit on public works. I can imagine no policy more shortsighted than that of starving public works; it is to them that we are indebted in a great measure for the steady growth of our revenue, and it is just as bad economy to starve them, as it would be for a man to starve the horse by which he earns his living. Railroads have added enormously to the general prosperity of the country, and in addition to the direct revenue they yield, no one really can fail to see how enormous are the indirect benefits which the country is receiving from them.

"When I look at the marvellous growth of our railway receipts in our small Bengal railways alone, I am surprised that any one should doubt whether railways, if properly conducted and worked, will pay in India. The Gya Railway, starved as it is, unballasted and unstocked, carrying passengers in goods-wagons, because it is not allowed money for carriages, is paying a profit of 6 per cent. in the first six months of working, and the goods carried by the Northern Bengal Railway were as nearly as possible double what they were last year, and yet with all the excellent schemes which have been prepared for a system of cheap lines throughout Bengal, the construction of railways is absolutely suspended.

"My Lord, I will now take up the only other subject on which I have any difference of opinion with my honourable friend: I mean the cotton duties. Sir J. Strachey has given it as his opinion that the cotton duties are virtually dead. Here I hope and believe that he is mistaken; but if they are not it is certainly no fault of his. In spite of every warning that could be given, the Finance Department has so handled these duties, that the revenue lost was much in excess of their professed anticipation, and the confusion which they have caused has led to what Sir J. Strachey calls an anomalous and objectionable state of things, his only remedy for which is to leave the wounds which he has inflicted on our customs system to fester and putrify till they become so unbearable that extermination shall be demanded by common consent. This is what he means by saying he believes the duties to be dead. I can only liken my friend to a not very scrupulous physician called in by greedy and unprincipled heirs-expectant to attend a sick relative. In his first visit he administers the strongest dose of deadly poison which he dare give; at his second visit he expresses great concern at the mischief caused by the first dose, and gives another of double strength to see if that will remedy matters; at his third visit, he expresses the greatest consternation at the entire break-up of the vital system which his treatment has caused, and rubbing his hands, turns to his constituents with an unmistakable smile and says, 'I think our patient's case is now quite hopeless; my treatment has unfortunately caused such entire derangement

derangement of the system that I fear she is virtually dead, and I therefore prefer to leave her to nature.' If in addition to these facts it could be shown that such a physician had in his youth staked his reputation on a theory that a patient suffering under such a disease as that he was asked to treat ought to die, I am quite sure that any coroner's jury would find him guilty of wilful murder, and my honourable friend need not therefore be surprised if the public find a verdict of this nature against him when charged with the destruction of the cotton duties. Indeed, I do not believe that he would raise any objection to a conviction under this head. We can all see how the 'convictions of a lifetime' are being realised. This spontaneous destruction of the cotton duties is, it seems, only a part of another prophetic vision, which is to be realised later on, under which the whole of the customs duties are to be repealed, and all Europeans living in India, and enjoying the benefits and protection of a civilised Government, are to be absolutely released from the only contribution they now make towards the expenses of Government. This may truly be said to be prophecy made easy. The proper remedy for the confusion and anomalies which have been caused by the measures of the preceding year undoubtedly is that suggested by the Chamber of Commerce of Calcutta, namely, to bring all cotton goods under a uniform duty, and to make that duty so low that no one can pretend, however brazen they may be, that the duty is protective; and I entirely differ with my honourable friend in thinking that the Government of India is in the slightest degree barred by the Resolution of the House of Commons from doing what is right in a matter so seriously affecting the revenues of India, and the interests of the people under his charge.

"I am sorry to see the prophetic eye of my honourable friend turned towards the abolition of the rice duty. If ever there was a customs duty which is alike productive and harmless, it is this. I will not go into a detailed statement of my reasons for thinking this, for I had an opportunity of doing so before this Council in 1875, and I had hoped that the matter had then been set at rest for ever. No one asks for the reduction of this duty; no one pretends for a moment it is mischievous; the merchants chiefly interested in the trade have deprecated its abolition, and I cannot conceive what possible grounds there are for meddling with this highly productive duty, unless it is that England hopes to obtain still cheaper the material with which she adulterates and makes heavy her cotton goods for Eastern consumption. The soft rice is not used for food anywhere in Europe, and it is the soft rice from which the duty is chiefly raised. It is simply used for making starch for cotton manufacturers and spirits for Germany. As to the abolition of the duties on indigo and lac, I do not suppose that anybody will object to it, as my honourable friend has money to give away. The remission will certainly not benefit the trade in these articles of export in any tangible degree. It may, on the other hand, encourage the production of inferior indigo, and thus help the scientific discovery of an efficient substitute for indigo, which is so much feared.

"As regards the salt revenue, I will only say that I believe that the increased consumption of salt in Bengal is not in any way attributable to the reduction of duty. The price of salt at the great markets in the interior has not been affected by the reduction. The money surrendered by Government went into the pockets of the traders. The increased consumption of salt is partly due to returning prosperity after years of scarcity and pinching, and partly to improvements in the means of communication. Salt is carried now with safety in a few hours to markets which before it only reached after a journey of some weeks, accomplished with much risk and wastage. These are among the indirect benefits of our railways which are so constantly ignored. Take the Northern Bengal Railway alone. In 1878 it only carried 2,000 maunds of salt, while in 1879 it carried over a lakh and 17,000 maunds. No doubt the differential duty which now exists to the disadvantage of Bengal is mischievous, and the Liverpool salt is being driven out of the Bihar markets by Northern India salt, but the remedy for this is, not to sacrifice still more revenue by a heavy reduction in Bengal, but gradually to level the other Provinces upwards, and make them pay what Bengal pays. No impartial man can believe that there is any reason why this should not be done, and why Madras, Bombay, and Upper India should not pay what the people of Bengal pay without a murmur, and with a constantly increasing consumption.

"An allusion has been made by my honourable friend to the work of the

Army Commission over which I had the honour to preside. I am sorry to find that he has not been able to take credit for any part of the savings proposed by the Commission during the current year; but I am quite aware that the subject is a great one, and that among the Commission's proposals are some on which a very speedy decision is not perhaps to be expected; on the other hand, there are some of the Commission's proposals which might in my opinion be carried out at once with great advantage. I have no hesitation in saying this, because if there is one merit more than another which I desire to claim for the report of the Commission, it is that it does not contain a single original idea, certainly I cannot pretend that it contains a single original idea, of my own. All we did was to exhume and examine the opinions of able soldiers and statesmen which have from time to time been laid before the Government, to invite the opinions of soldiers of the present day, and to put them in such a shape as we hoped would enable the Government to come to an early decision on reforms regarding which there has been a most remarkable consensus of opinion for years past. I look upon our proposals as of very much less importance from an economical than from an administrative point of view; and when I think that the report contains the views of the most experienced officers of the army on such questions as the formation of reserves, a system of transport, the officering of the army, the reorganization of the native army, its territorial distribution, and the substitution of strong efficient battalions for the present weak and expensive cadres, I cannot agree with those who say that this is not the time for the consideration of such subjects.

"My Lord, there is no part of my honourable friend's able and exhaustive statement in which I concur more heartily and more completely than that which lays stress on the wisdom of maintaining the financial independence of India. I think with him that the greatest misfortune which could happen to India would be that England should accept financial responsibility for the Indian Empire. Although I know that many of my Native friends think otherwise, I do feel that it would be a change which India would never cease to regret. It might no doubt be easy to make out a case showing that European interests are involved in the Afghan war, but I am quite sure that, if this principle was acted upon, not a year would be allowed to pass in which it was not shown that heavy expenditure in England was connected with Indian interests, and that India should be made to pay. We have had examples of this already, and if the principle of financial reciprocity be once admitted, these charges against India would be the rule and not the exception. If India was bankrupt, I could understand her selling her independence in order to obtain the necessary relief, but when she is flourishing and prosperous in the highest degree, such a wish is to me unintelligible.

"My Lord, I will not take up the time of the Council any further. I do hope that your Excellency's Government will take immediate measures to obtain permission to expend more of the steadily increasing revenue of India on the improvement of India. We may hope that this may be done without greatly disturbing the budget estimates; the last opium sale of this year, which took place yesterday, having given prices which will, if maintained, bring opium up by 1,300,000 *l.* over the estimates which were presented to us last week."

The Honourable Mr. COLVIN said that, if he was not out of order, as he believed he was not, he wished to say a very few words by way of explanation, and to correct an error into which his honourable friend the Lieutenant Governor of Bengal had fallen. What Mr. COLVIN had said to-day was that, as he understood the arrangement under which the present taxation for famine purposes had been introduced, it did not commit the Government of India necessarily to its expenditure on productive public works. His Honour had quoted, as if it had been contradictory of this, a passage from a speech uttered by Mr. COLVIN three years ago, in which he had said that certain measures of which he was then speaking had been framed "solely with a view to the extension of provincial responsibility for public works." He wished to remind the Council that the speech from which these words had been quoted had no reference whatever to the question of famine insurance. In 1877, no idea of providing for famine by special taxation had been conceived. The purely local measures to which Mr. COLVIN had referred on that occasion were not intended for

for the prevention of famine, but for the transfer of responsibility on account of public works to the Government of the North-Western Provinces; they had absolutely no relation at all to the question upon which he had just been speaking.

The Honourable Mr. RIVERS THOMPSON said:—"I do not think, my Lord, the Government of India can take any exception to the general character of the discussion which has passed this day upon the financial statement of the year. Indeed, in the presence of a budget which, above all that has gone before it for the last five or six years, is so unprecedently satisfactory (and perhaps its great charm lies in its unexpected refutation of anticipated difficulties), satisfactory not only in established results, but in its promising out-look for the coming year, and especially in this, that it seems to me to controvert the theories of professors as to the bankruptcy of India and as to the inelastic character of its fiscal system; I say in the presence of such facts, while we could scarcely have expected any expression of serious disapprobation or dispraise, we cannot be disappointed that a free discussion has taken place upon points which are considered open to objection. These appear in the speeches of my friend the honourable Member who represents so ably and temperately the commercial interests of Calcutta, and of the Honourable Mahárájá who is a large landholder and in deservedly high estimation among the native community of the Lower Provinces; and they both speak to us with an authority which claims, I may say for the Government, our patient attention. I would add, speaking as a member of that Government, that we welcome in every way the fullest and freest discussion of any topics of interest to India, which the debates in this Council permit, and especially so in the matters of such wide concern and magnitude as those which are raised in the annual statement of our honourable colleague the Financial Minister. The immediate question before the Council is simply as to the passing of an Act to amend the License Acts of 1878. My honourable and learned friend (Mr. Kennedy), who spoke first in the debate, looking round upon us with great indignation, asked what justification there was for the introduction of heavy taxation upon the people in such a time of financial prosperity, and he seems altogether to have overlooked, till rightly corrected by your Excellency, that so far from imposing extra taxes, the Bill before us really contemplates the exemption of large numbers from the operation of an Act which has been two years in existence, and that, in fact, we are surrendering between three and four hundred thousand pounds by this measure. Simple and short, however, as the Bill is, the issues which are raised upon this question are great and diversified, involving matters of policy so vast as that concerning the prosecution of the war in Afghanistan, the liability of England to a share of the expenses, the measures connected with the insurance against famine, the action taken last year in a partial repeal of the cotton duties, the prosecution of public works of a remunerative character, and the general question as to the applicability of direct taxation in a country like India.

"I am not going to inflict upon the Council a review of all these measures; I will ask your Lordship's permission, however, to say a few words upon the Afghan war, because it seems to me that the position and prospects of our finances depend to a large extent upon that war; and outside the Council, if not to-day within these walls, the policy of the Government has been unjustly censured and misunderstood. The work of a Member of Council is so little before the public, that it gives rise occasionally to impressions that the Members of the Government are not united in their action, and that grave dissensions on matters of public concern exist in the Government. I can appeal to your Lordship in the presence of my colleagues in the Government whether, as regards this war in Afghanistan, there has been the slightest difference as to the justice of its policy or as to its general conduct. We have been taunted with the declaration of an unnecessary war, and the prosecution of it in a cruel and costly manner. To all such I would recall the circumstances of the first intimation of the arrival of the Russian Embassy at Cabul in September 1878. At a time of peace throughout the Empire of India, when the Government were exercised by no greater considerations than those connected with the ordinary civil administration of the country and the prospects of the harvest after a somewhat adverse rainy season, we received the intelligence that a Russian Mission was established in Cabul. No one had dreamt of the possibility of such an event,

and the fact that had been accomplished seemed to me always to prove two things very clearly, namely, the utter unreliability of our native agency at Cabul, and the ease and secrecy with which a Russian advance on Cabul could be effected. This was not done in a manner which would have the character of a complimentary visit on some special occasion, under which the Russian Embassy would simply discharge its duty and retire. It must have been the work of long preparation, and of secret understanding and confidential accord between the two powers; the one wishing to come and the other welcoming an accepted guest. Triumphal arches and special demonstrations received the visitors, and such knowledge as we have of the secret conclaves which ensued and the whole conduct and proceedings of the Russian officers in the capital, prove to us beyond dispute that the object of the mission was one of active hostility to the English Power in India. It may be said that everything is fair in love and war, and though we were not at war with Russia, I lay no particular stress upon the fact that she took such a step under the strained relations between England and Russia at the time. It must be remembered, however, that Russia had always declared, declared repeatedly, declared with all solemnity, that Afghanistan was a country beyond the sphere of her operations in Central Asia; and it may be, if the fact was truly known, that the Government of St. Petersburg had no intention of violating that promise. It makes it, however, as far as our position in India is concerned, none the less dangerous that irresponsible agents of Russia can assume to themselves the power of making such a demonstration as that of September 1878, in Cabul; and when it came upon us with its startling announcement, I venture to say that no man who had the interests of India and England at heart, unless he was blinded by the exigencies of party requirement or annoyed at the discomfiture of a personal policy of inactivity, would have hesitated for a moment what the action of the Government of the country should have been in such an emergency. I am not going to follow the fortunes of that war. I believe history will record that it has been conducted as humanely as it has been prosecuted with vigour and bravery and tenacity of purpose, and that, with no covetous desire of annexation of territory, our only aim as a Government has been to attain the establishment of a safe frontier under conditions which shall secure the protection and progress of the vast interests which lie behind that frontier. It is to the cost of that war, commenced and carried on in behalf of these interests, that a great deal of hostile criticism has been directed, not in this Council, but in many places outside of it, and it is in connection with this, as affecting the financial administration of the country, that such a digression as that I have made is pardonable. But this point seems to me to be beyond dispute, that, if we had not interfered for the expulsion of the Russians, a Russian Residency would have been an accomplished, an established, and a permanent fact at Cabul. All past experience of Russian progress among the Central Asian States confirms this opinion. A non-interrupted Residency in that capital would have led eventually to facilities of communication over the Hindu Koosh and beyond the Oxus, and as each year confirmed and consolidated that position, I ask those who condemn our policy, either on political, on administrative, or financial grounds, what would have been the cost to the people of India, and what the security of their privileges and possessions under English rule, if we had stayed our hands in the presence of so grave an insult, and been indifferent to our responsibilities?

"It is impossible to deny that the conduct of these extensive military operations has largely disturbed our financial arrangements; a disturbance which was greatly aggravated by the loss on exchange; and in the course of the present discussion, it has been argued by honourable Members that the course which the Government has taken in an admitted difficulty arising from these circumstances has been an improper course, and unjustifiable. Not only has the Minister been by implication condemned for a want of statesmanlike prevision, as if unprovoked wars and an extraordinary fall in the value of silver in relation to gold in the short period of a few months were of daily occurrence; but a breach of faith has been charged upon the Government for an unjust application of the money raised under the famine taxes. Now, my lord, I am aware that it was said in last year's budget statement that the famine insurance had ceased to exist. I trust my honourable friend Sir John Strachey will excuse me for saying

saying that I have always thought it an unfortunate expression; but, however, that may be, it was made at a time when, from causes unavoidable or altogether uncontrollable, the financial position was overshadowed with gloom, and when definite forecasts as to the future were absolutely impossible. With the cost of, as I maintain, a just war, thrust upon them, the Government had the option of either opening a loan or extending the taxation of the country to meet the expenses of the war, or the course it adopted, of using the money which the taxation of the previous year gave as a part of the general revenues for the financial safety of the country, and exempting the people from further demands. I was not a Member of the Government when the License Acts were introduced, but if the debates of the time are consulted, it will be seen that, while the Government in view of the increased obligations imposed upon it by the constant occurrence of famines, adopted an increased taxation upon the land and the trading classes for the relief and prevention of famines, it never bound itself by any promise that the moneys so raised should be constituted a separate and distinct fund which should be exclusively devoted to such an object. In the nature of things it was impossible that such an obligation could be accepted; and the accounts of the year now put before us have shown how the money not only raised under this taxation has enabled the Government not only to meet famine expenditure, but to prevent debt to the amount of nearly three millions.

"It has been urged by many, not only in this country but at home, that in the character of this war which we were waging on our frontier, there was justification for England bearing a large share in the cost of that undertaking, as a war in a great measure in the interests of England, and in consideration of the financial difficulties of this country. I hope, my Lord, the interests of India and England will always be identical and inseparable; but I see no greater reason in the argument for English help in money for the Afghan war, instigated as it was by Russian design, than a war which, in the defence and maintenance of its rights, India should undertake against any other independent state on its borders, encouraged and supported by any other foreign power. We hear a great deal very often of the alleged subservience of India in the present day to the dictates of English rulers or the interests of particular politics. I can conceive no greater evil to India than her subjection to such a position, and I know no surer method by which that subjection could be brought about than her permanent obligation to and dependence upon the money of English taxpayers. We all remember the well-known saying of Sir C. Metcalfe, that, if India is ever lost to England, it would be lost in the House of Commons; and the right to control and interfere in every detail of administration would be absolutely established were it ever accepted that England had such a claim upon us. We should be in the position of the familiar illustration of the shuttlecock between the battledores of rival competitors. The game might be interesting enough to spectators, but the process would be one in which we should before long suffer the loss of all our feathers. The character of India as a resource and support to the mother country, and as the brightest jewel in Her Majesty's Crown, rests upon her independence. I trust that independence, within legitimate limits, will never be forfeited, and certainly not by any act of our own.

"But perhaps, my Lord, the most important suggestion, as being the most direct in its application to the Bill before us, is that which emanates from my honourable friend, Mr. Morgan, that the License Act should be limited in its operation to one year. It was made, as he has stated, in the Select Committee, and was successfully resisted; and though no formal motion has been submitted upon that proposal now, I am not sorry that the honourable Member has raised a discussion upon the point. He based his argument upon the general good prospects of the year, which promise again a considerable surplus at the end of it. I hope, as sincerely as my honourable friend, that his anticipations will be fulfilled; but whether there be a deficit, an equilibrium, or a surplus, and whether that surplus be small or large, I object, for more than one reason, to the suggestion that this Act should be limited by specified provision to a single year's duration. In the first place, in the presence of a war, in the unsettled condition of Burma, and in the uncertainties of the season, the Government would be most unwilling to give such a pledge to sacrifice a revenue which

amounts to more than a million pounds, for it is indisputable that, as a measure of taxation, the license tax is but a supplement of the taxes which impose the cesses upon land. If one goes the others must fall with it. The Government has in no way departed from its resolution that a million-and-a-half for famine expenses, and half a million for extraordinary demands, must, for the solvency of the State, be included in our ordinary obligations; and it seems to me that it would be in the highest degree an act of incaution and presumption, if, with the first touch of returning financial prosperity, we surrendered a principle which is as sound in theory as it is necessary for our financial safety. Again, though I have said that I sympathise in the hope of the honourable Member (Mr. Morgan), that at the close of the next 12 months we shall be able gratefully to look back upon a year of agricultural prosperity and extended trade, and with their blessings shall possess a considerable surplus for future needs, I dissent altogether from the conclusion, which the honourable Member accepts, that it would be the duty of the Government to remit the particular form of taxation which the License Act provides. I do not pretend that it is a perfect measure, or that it does not present many anomalies, inherent in some sense in all systems of direct taxation appertaining, more or less, with all the long experience to the income tax in our own country, and I trust the coming year will afford us the opportunity of giving consideration to those anomalies, and of modifying and rectifying their inconveniences. But this I do maintain, that for a sound fiscal system throughout our Indian Empire (and I would say in the Lower Provinces of Bengal in particular), some measure of direct taxation is absolutely necessary. It is contended that direct taxation is unsuited to India, and especially on the ground that the agency employed in realising such taxes is corrupt and rapacious, and the incalculable advantages of an insensible indirect taxation are advocated with vehemence. I would ask, in the first place, to what cause primarily is the defective agency, on which such stress is laid, traceable? Ever since the days succeeding the mutiny, when the financial position of the country was most disordered, successive efforts have been made by successive Governments to establish a system of direct taxation, which shall secure the result that those who are rich and affluent and possessed of goods, deriving large benefits from their trade and commerce in the peace and order of British rule and development of the country's resources, shall bear their legitimate share in the State's burdens. No one would deny that such classes exist, no one will deny that the principle is sound which imposes such a liability upon them. But the unfortunate thing has been that, from the days of Mr. Wilson, license taxes have succeeded our income taxes, and certificate taxes have followed upon license taxes, in various forms and shapes and standards, and each in turn has been abandoned from an entire absence of settled continuity of administration in our finances. No agency could be perfected under such constantly recurring changes, and for myself I hope that if the stamp of permanence can be given now to the principle which I have asserted, every day's experience will tend to lessen, and eventually to extirpate those abuses, the effects of which have been already largely minimised where careful attention has been given to the working of the Acts, and which will be still further facilitated by the amendment which this Bill proposes of exempting from taxation under it all the poorer class of traders, all those whose annual earnings are estimated at less than 500 rupees; and though I express only an individual opinion here, I should advocate and support with satisfaction that, with a view to the permanency of our efforts in this direction, and a more equitable distribution of such taxation, the official and professional classes should be included in its provisions. It is only so, I believe, that a right financial system can be established throughout this country.

"I do not stay to dilate upon the rich openings to the wealth of the country and the happiness of the people which a wise system of provincial productive works is extending throughout the length and breadth of the land. I trust and believe that the restrictions which have been placed upon it are but temporary and accidental. We are but in the day of small things in this matter. The time cannot be distant when they will be resumed with increasing energy and effect, with results which, though we cannot calculate them all at present, will secure, we may be certain, the prosperity, and contentment, and loyalty of the people of this magnificent empire."

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The Honourable Sir ALEXANDER ARBUTHNOT, said:—" My Lord, I wish that the Standing Orders admitted of honourable Members speaking in a different order from that prescribed. Under the present system of speaking from left to right, the Council has first a continuous wave of criticism, which is followed by a wave of reply, broken to-day by the ripple of comment introduced by my honourable friend the Lieutenant Governor of Bengal. I propose to offer a few remarks, with reference to some of the points which have been noticed by my honourable colleagues, and it is possible that, in the observations which I shall feel it my duty to make, I also may, slightly vary the wave of reply by a ripple of criticism. But before I proceed, I wish to add my congratulations to those which have been addressed by Sir A. Eden to your Excellency and my colleagues in this Council, and especially to the honourable the financial Member, for the exceedingly prosperous Budget which he has been able to bring forward on this occasion.

" During the past year, I may say during the past 18 months, the Government of India has passed through an anxious time, darkened as it has been by a costly war, and by a condition of our currency which, though it has slightly improved of late, has still constituted an excessive burden on the resources of the State; and had that double calamity been accompanied by deficient harvests and unexpanding or deficient revenues, I need hardly say that the present situation would have been a most serious one. But, by the mercy of Providence, the country has been blessed with an abundant harvest, with a remarkable rise in one important branch of revenue, and general prosperity in the remainder, so that the deficit which this time last year was estimated at one million and a third, has been converted for the current year into a small surplus, notwithstanding the resumption of the war, and its heavy direct and indirect expenses; and we have a prospect of a surplus of nearly half a million for the coming year, after taking into account the continued expenditure which still may have to be incurred for the war, and notwithstanding the relief which is to be given by the Bill now before the Council to a number of persons, which has been estimated to be not less than one and three-quarter millions. This is a state of things which it would have been impossible to predict a year ago, and for which we cannot be sufficiently thankful, and notwithstanding what has been said by my honourable friend the Lieutenant Governor of the want of foresight which has been displayed, it seems to me that it would have been out of the power of the most prephetic vision to assume that the state of things which now exists was at all likely to take place. It was impossible for my financial colleague to foresee that the gross revenue from opium would, during the year, be increased by one-and-a-half millions; it was, perhaps, more impossible to predict with certainty that the unfortunate and calamitous loss by exchange from which the country has so long suffered, would be reduced in comparison with the then anticipations by half a million.

" My Lord, it has been urged by some of my honourable friends at the other end of the table, that the expenses of the war ought to have been met by a loan, and that, if that had been done, the surplus of two millions, which it has been deemed necessary to provide with reference to the normal liabilities of this country to meet the cost of famines, would have been provided, and a good deal more besides. In the course of the remarks I am about to make, I will refer presently to the question of meeting war expenses by a loan; but before turning to that subject I wish to observe that, in a great deal which has been said by Mr. Morgan and the Honourable Mahárájá, as to the imperfections and incompleteness and inequality of the system of taxation which the Bill before the Council is intended to continue, I very cordially concur. I am fully sensible of those imperfections; I am alive to the invidious exemptions for which that Bill provided; and I earnestly hope, though I shall not be here to see it, that before another year is over, the consideration which your Lordship and my colleagues will be able to give to this important question, will, if it shall then be deemed requisite to continue a system of direct-taxation, enable you to place it on a basis which is more fair, more equitable, and which can be continued on a more permanent footing. And it appears to me that the remedy is not far to seek; that, in order to do what is necessary, we have only to revert to the system of direct taxation which was abolished in 1873; in other words, to revert to a light income tax with a high minimum of income liable to

the tax. The more consideration I have given to the subject, the more I have read about it, the more discussion I have heard, the more convinced I am that, if there must be direct taxation, an income tax with a minimum so high as not to fall on the comparatively poor—a tax which shall compel the wealthy and the comparatively wealthy to bear their fair share of the burdens of the community—is the only right and equitable system of direct taxation, and the only one which can be permanently maintained; and when I speak of permanency, I wish to say that, in what has fallen from the Honourable Mr. Thompson, as to the evils and mischief of the constant shifting of this system of direct taxation, I most cordially concur. My hope is that, in the consideration which I trust will now be given to this question, a plan may be devised which can be adhered to without change, and without any material deviation. I am aware that by many persons such a step will be deemed to be retrograde. It will be said that the reasons which led the Government of your Excellency's predecessor to dispense with an income tax as a part of the financial system of India, are not less cogent now than they were seven years ago. And while I think that, if the Government must have a system of direct taxation, an income tax is the right and proper tax, I feel bound to say that I concur for the most part in the views which have been held, and which are still held by many, of the evils of such a system in its application to this country. In my opinion the course taken by the Government of Lord Northbrook was, in the circumstances of the time, a wise course, although it was opposed by three very eminent Members of the Government, including the then financial Member of the Council. It was opposed by Sir R. Temple, by Lord Napier of Magdala, and by Sir Barrow Ellis; but notwithstanding the opposition of those eminent men, I believe that, politically, the abolition of the income tax in 1873 was a wise measure. It was certainly a very popular measure, and it will be long before the grateful recollections by which it is connected with Lord Northbrook's Government of India are blotted out of the minds or the hearts of the people of this country. We must remember that the world is not governed by logic, and the sentiment, in deference to which it was deemed, at the time to which I allude, inexpedient to continue the income tax, was a sentiment which it might well be argued that it would have been unwise to ignore.

"But, my Lord, the financial position and the circumstances of the country are, in more respects than one, very different in 1880 from what they were in 1873. In the financial year 1872-73 our customs duties yielded a revenue of considerably over two-and-a-half millions, or nearly half a million more than that particular source of taxation is estimated to yield during the ensuing year, the difference being very little below the amount of the income tax which was levied in the financial year 1872-73, and which, at that time, at the reduced rate of 1 per cent., amounted only to 575,000 *l.* At that time, the agitation —and this is an important fact to which I would invite the special attention of the Council—the agitation which has since arisen against the continuance of the cotton duties, had not commenced. The cotton duties in 1873 yielded a revenue of, I believe, 845,000 *l.* Our honourable colleague, the financial Member, has told us very plainly what the results of that agitation have been; he has told us that, in his opinion, the days of the cotton duties are doomed; and he has also told the Council – though whether his prediction on that matter will be fully verified still remains to be seen, but to my apprehension the prediction is a very grave one—thatt he extinction of the greater part of the customs duties, of duties which in 1873 yielded an income little short of two and one-third millions, is merely a question of time.

"My Lord, there is another important difference between the financial situation in 1873 and the financial situation in 1880. At the earlier period the financial responsibility which the Government has since accepted in connection with famines, had not been fully recognised. The famine which shortly afterwards ensued in the western districts of the provinces under the Government of the Lieutenant Governor, had not commenced; the calamitous famine which, a few years later, desolated the Southern and Western Presidencies of India, was still hidden in the dim recesses of the future. It was merely suggested as an object which ought to be aimed at, but with regard to the accomplishment of which there was no certainty, that, if possible, the Government should provide a surplus to meet charges of that kind and other unforeseen expenditure of a million a year.

"Moreover,

"Moreover, in 1873 India was at peace, and although at the time to which I allude, an event had happened which might have warned the Government of what afterwards took place; although we might all have known, after the occupation of Khiva, that the breaking out of troubles, and possibly of war, on the North Western Frontier was merely a question of time, the contingency was not seriously kept in view either by the Government of India or by any party in the State. As a matter of fact, the last thing that anybody thought of was, that in less than six years, the Government of India would be engaged in a costly war.

"In 1873, again, the great calamity—for I can characterise it by no less serious a term—of the depreciation of the currency, which had put the whole of the finances out of gear, although it had commenced, had not attained anything like the dimensions it has since assumed. In 1873 the loss by exchange was a little more than half a million. For the ensuing year, my financial colleague has been obliged to estimate for a loss by exchange of 3,174,000 *l.*, and if we are to judge of the uncertainty of the question by the fall which has occurred even during the past week, the Government cannot be at all certain that the estimate will prove to be sufficient.

"I think my honourable colleagues will see, in the circumstances to which I have drawn attention, that very important changes have occurred, which make the situation and prospect in 1880 very different from the situation and prospect in 1873; and that a tax which it was wise to dispense with in 1873, may prove to be a measure of absolute necessity in 1881. Therefore, my Lord, while speaking as an individual Member of this Council, I deeply regret the policy which has deprived the Government already of a portion of their indirect revenues, and which threatens to exterminate an important branch of those revenues altogether; while I view that policy with the gravest apprehension, I cannot but recognise the fact that, as a result of that policy, a permanent system of direct taxation may prove to be inevitable. And if it shall so prove, if events shall so turn out that the Government of this country shall deem it necessary to retain such a system as a permanent part of their fiscal system, I feel bound to say that, in my opinion, it will be incumbent upon the Government of India to place that taxation on such a basis that it will touch not only the trading community, but all the comparatively wealthy, and especially all possessors of realised property, and to discard the present license tax, which, notwithstanding the remedy afforded by the Bill before the Council, still falls unduly on the comparatively poor, and too exclusively on one class of the community.

"My Lord, it has been said during the debate to-day, and it has been often said outside this Council, that the Government of India are dealing unfairly and unjustly and unwisely in not imposing a tax, which was at one time contemplated, on the official and professional classes. I cannot help remarking, when I allude to this topic, that the proposal, when it was made three months ago, did not receive the welcome which might have been anticipated; and I may remind honourable Members how it was then pointed out, as to that proposal, that it was only a partial mode of restoring the balance of taxation, that it still left the system of direct taxation imperfect and incomplete, and that it still left room for unfair and invidious exemptions. I trust that, in the further consideration that may be given to the subject, any such partial measure as that will not be thought of. I hope that the official and professional classes, as well as the trading classes, and all classes of the community who possess realised property, will be called upon to bear a fair share of the burdens of the State.

"I may be asked why, holding these views, I am prepared to vote for a continuance of the license tax, the amendment of which is now before the Council. In the first place, no motion has been made against the Bill which provides for that amendment; but I feel bound to say that, if the Council had been divided, I should have felt it my duty to support the motion of my financial colleague. The Council must remember that such a thing as the resumption of an income tax, after all that has been said and done on that subject, after all the denunciations of it which have taken place, is not a thing which can be hastily resolved upon. It is not a measure which the Government could resolve upon without the sanction of the Secretary of State, and I think that, notwithstanding the unexpectedly prosperous figures which characterise the Budget now before us,

it will be apparent to those who examine the figures in connection with the facts to which I have alluded, that if the Government were now to dispense with the whole of the direct taxation which has been enforced during the last two years, and if we omitted to provide a substitute for it, we should land ourselves in a deficit. It may seem to those who entertain more sanguine expectations than I venture to entertain in regard to the condition and prospects of the revenues, that for such a deficit the Government of India might well be prepared, that the risk would be so light that it would do no harm to run it. But it appears to me that, at the juncture in which we are now placed, the Government would require a great deal of justification, and would find it very difficult to justify their incurring the risk of a deficit amounting to not less than a million a year; for if the license tax were to be dispensed with, in common fairness Government would be compelled to remit that portion of the additional direct taxation which is borne by the land; and at such a time as this, he would be a bold man, after all that has happened during the past few years, who would venture to predict what is likely to happen in the future or even a few months hence. We all hope, and no one more earnestly than I do, that the war in which we are at present engaged will speedily be brought to a close; but the burden which that war, or perhaps I should say the events which brought about that war, will impose upon the Government of India, is not a burden from which we shall be entirely relieved. We may hope that a considerable portion of the war expenditure now being incurred will be got rid of; but we cannot expect that we shall be able to maintain what is called our rectified frontier, without a considerable and permanent increase to our military charges; and when I say this, I do not forget the recommendations which have been made in the able report presented by the Commission, of which Sir A. Eden was the president. Those recommendations will, I have no doubt, enable the Government to effect some economies; but I very much fear that these economies, right as some of them may be, and innocuous as some of them may prove, will be more than counterbalanced by the additional burdens that will be imposed upon us by the great change which has taken place in our military situation.

"And, my Lord, when I turn to the receipt side of the Budget, I must venture to say, notwithstanding all that has been affirmed to the contrary, that it is possible to take—and that if we are guided exclusively by the figures of the present Budget, we shall be pretty certain to take—an unduly sanguine view of our future prospects. We must remember that one of the principal causes of the very favourable aspect of the finances at the present moment, is the great increase which has taken place in the opium revenue. According to the Budget Estimates, the net opium receipts are estimated at not less than seven and a half millions. That is an estimate exceeding by more than one million the actual net average receipts from opium for the last 10 years. Now, it may be said that there is no reason why the present increasing and expanding revenue from opium should not be maintained, and still further expanded. But I think we should recollect that the very nature of this opium revenue, the very nature of the sources from which this revenue is derived, renders it a very precarious item in the revenues of India. It is an item of revenues which is liable to incidents over which the Government of India can exercise no possible control. It may be that, for a series of years, the opium revenue will continue to be maintained at its present high standard; it is possible that it may continue to expand; but, on the other hand, it is equally possible that a serious diminution may take place.

"My Lord, I have referred to the anticipated decrease in the customs duties. Of that loss of revenue only a very small portion has been provided for in the present Budget; but if the anticipations of my honourable colleague, Sir John Strachey, shall in any degree be realised, a great part of the surplus which, if there were no war to deal with, would be yielded by the revenues of the present year, will then completely disappear. In these circumstances I cannot but think that the Government of India will exercise a wise discretion if we hesitate, without the most careful consideration, to part with any existing source of revenue without supplying its place by an equivalent.

"My Lord, it has been argued, I believe by my friend Mr. Morgan and the Mahárájá, and something to the same effect has been said by the Lieutenant Governor, that either the whole or a portion of the existing war expenses ought to

to have been met by a loan. It has also been said, in other quarters, that the cost of the war ought to have been shared by England. I have just expressed my dissent from the policy which has been adopted by your Lordship and my financial colleague with regard to one branch of the finances, and on certain other financial matters, not in this Council, but in the consultations of the Government of India, I have at different times felt it my duty to dissent from your Lordship's policy. But, as regards this matter of a loan for defraying the expenses of the war, in what has been said by my financial colleague and by my honourable friend opposite, as to the inexpediency of throwing any part of the charges of this war on the Government of England, it is impossible for any Member of this Council to concur more heartily than I do. When I remember how enormously during the past 23 years, during the period which has elapsed since the Mutiny, the debt of India has been increased; when I consider the heavy burden of interest which now weighs upon the country; when I regard the present political situation; when I consider the possibilities of the political future; and when I bear in mind the demands for improvement in every branch of the administration, demands involving additional expenditure, however great may be the economy with which the administration is conducted, my feeling is, that to add to our debt in a time of unusual financial prosperity, even to meet the cost of a war, would be to take a course which not only it would be impossible to justify, but which it would be difficulty, in my opinion, too emphatically to condemn."

His Excellency the COMMANDER IN CHIEF said that he had not intended to offer any remarks on this occasion, but those of the Lieutenant Governor regarding the immediate measure of relief which might be expected from the recommendation of the Army Commission, he thought, demanded some little comment. Every one knew with what delight a father looked upon his infant; but when the young gentleman was presented to the world, he was not always received with a uniform meed of admiration; therefore, his Excellency must observe that the Commission over which Sir Ashley Eden presided had produced a very symmetrical work at all events, and so far he deserved immense credit for it, whatever might be said regarding the details when discussed. But as regards the immediate financial relief, he thought his Honour would admit, and he considered it right that the honourable Members should know, that from the statements made by the Commission itself, the recommendations made by it could not possibly have an immediate result. The position in which the Army now stood was not that contemplated by the Commission, when the reductions involved in their recommendations were brought forward. Who could say that the Army would ever again occupy the position it held in September last? He did not think such an idea could, even for one moment, be entertained, and therefore, he said, that neither Sir Ashley Eden, nor the Members forming his Commission, could possibly forecast the future, or say that the Army would ever revert to the position in which it was when they felt themselves justified in bringing forward the measures they had. Sir Alexander Arbuthnot had touched upon this point, and also referred to the advance upon Khiva. His Excellency was always one of those who looked upon Khiva as a mere prologue to Merv, and consequently to Herat, and that he believed was now working itself out. Who could say what military complications might be brought about, and he hoped, consequently, that Government would not anticipate any immediate relief from the army reduction.

His Excellency the PRESIDENT said:—"The financial statement, which gave rise to the motion now before the Council, was so full and clear, that I should be reluctant, at this late hour, to delay the vote by any lengthened remarks, were it not that this is my only opportunity of personally noticing various criticisms on the financial administration of the Government I have the honour to represent. Those we have heard in the course of to-day's discussion I will endeavour to answer with all possible brevity. Others which have emanated from leading English statesmen, I feel bound to notice at greater length.

"In the course of his interesting speech, my honourable colleague, Sir Alexander Arbuthnot, explained his personal views on the general subject of direct taxation, with special reference to the reasons which would, in his opinion, not only justify, but necessitate, recourse to an income tax, if a larger

revenue from that source were actually required by the Government of India. As this is not at present the case, I will not pause to discuss the recommendations of my honourable colleague; but I freely admit that the present very limited direct tax upon trades and callings is not strictly scientific, or completely logical. I believe that no form of direct taxation short of an income tax could be made wholly free from these objections. It is, indeed, this consideration which has influenced my concurrence in the decision not to supplement the license tax by taxation based on any different principle, and not to seek from the extension of that tax to the salaried and professional classes, the recovery of the revenue sacrificed by exemption from it of all incomes under 500 rupees derived from trade. In the present favourable condition of our finances, I do not think we could justify to ourselves any measure which would have the effect of increasing taxation merely for the sake of scientific re-adjustment. It will be time enough to discuss the principles which should regulate such re-adjustment whenever the occasion for making it arises. It would not, in my opinion, be expedient, and for myself and the Members of this Government it is, in any case, impossible to set forth now what the Government may, or will, do whenever it is called upon to deal either with a large deficit, or a large surplus. In the former eventuality, the considerations set before us by my honourable colleague, Sir Alexander Arbuthnot, would certainly demand, and doubtless receive, most careful examination. But I think it right to say, at once, that if, in the latter eventuality, we were enabled to contemplate a large remission of taxation, it seems to me very doubtful whether it would be by the remission of the license tax that we should commence the enjoyment of our good fortune. Not to mention other taxes to which objection might reasonably be made, we should, for instance, have to consider the still existing taxes upon salt. Our policy of equalising the salt duties throughout India has been carried out, thus far, with great financial success; and it has largely increased the consumption of salt. But this policy may still require, for its completion, some temporary sacrifice of revenue.

"The success of our efforts to effect the early removal of the great salt-cordon is largely owing to the friendly and enlightened spirit in which our representations have been received by the Native States concerned, and also to the intelligence and loyal exertions of our own political and fiscal officers. Of the former, my acknowledgments are due to Mr. Alfred Lyall, a gentleman of rare intellectual gifts and attainments, to whose efficient assistance in the administration of our Foreign Department I am greatly indebted; and also to General Sir H. E. Daly and Colonel Bradford, for their cordial co-operation with Mr. Hume, the value of whose labours in this matter have been repeatedly acknowledged. Of the latter, I must mention, with special gratitude, our late colleague in this Council, Mr. George Batten, who was one of the earliest and most enlightened apostles of the policy it has been my privilege to promote; and also Mr. Halsey, who has energetically assisted the prosecution of it. The Council will, perhaps, allow me to mention here that, on my way from Simla to Calcutta, I recently took occasion to visit the most important of the salt States of Rájputána and Central India, with the object of ascertaining, from personal observation and inquiry, the practical effect of our late measures in the States thus visited. So far as regards the rulers of those States, I ascertained that they are perfectly satisfied with the arrangements we have made with them. These arrangements, indeed, have everywhere largely benefited their revenues. As regards the populations of the States concerned, so far as I can judge from the assurances I have received from their Native representatives, and from the statements of our own local officers, the necessarily increased price of the salt consumed by them has nowhere given rise to discontent, or caused any serious discomfort. In some parts of the country, where the Bunjara traffic has been temporarily disorganised, salt, I found, was dearer than it should be. But the formation of depôts for the sale of it at a distance from the places of production, and the extension of railways still in progress, will, I feel assured, rapidly remove this only drawback to the advantages of a reform which, in its essential consequences, has proved eminently beneficial to all concerned. I may add that the practical working of the new system has been wonderfully free from friction. I was not without anxiety, lest, in practice, it should have encountered difficulties not adequately provided for by our agreements. But, so far as I could ascertain, no such difficulties have occurred, and certainly the practical success, thus far, of our recent

arrangements

arrangements with the salt-producing States, has surpassed my most sanguine expectations.

"I must now ask leave to notice briefly the chief objections I have heard since last Tuesday, and more especially in the course of to-day's discussion, to the financial policy of the Government, as explained by my honourable colleague in his statement of last week. The first of these objections is that the inutility and impropriety of our reductions in public works establishments, and other useful branches of administrative expenditure, is now clearly demonstrated by the satisfactory result to which, I must take leave to say, those timely reductions have not slightly contributed.

"It is certain, however, that, but for the reductions complained of, the present year would have ended in a deficit amounting to the by no means contemptible sum of at least three quarters of a million. And next year, also, we should have had to estimate for a deficit, a smaller one no doubt, but still a deficit, in lieu of a surplus of 417,000 *l.* I shall presently have occasion to point out that the contraction of our expenditure on *productive* public works, which occasioned a great portion of these reductions, was a measure not under the control of the Government of India, and about which we had no option. The grant on account of *ordinary* public works is not less for next year than the amount actually spent on those works in any previous year, although the official machinery for the prosecution of them has been considerably cheapened. These so-called ordinary works are of great utility; and many of them are of a reproductive character. In other branches of the administration there has been no sacrifice, and in some there has been a decided increase of efficiency. The reductions and economies, for which we are responsible, have undoubtedly been facilitated by the recognised uncertainty of our financial prospects, which justified caution and stimulated economy. But they were, in my opinion, requisite and salutary, without any reference whatever to the present or future condition of our finances. I hope we shall steadily continue the good work thus commenced, for I consider that we shall be grossly neglecting our duty to the State, if, even when we have converted our small surplus into a large one, we were, on that account, to relax our efforts to reduce all expenditure not clearly needed for the efficient service of the State, or to improve the economic administration of all expenditure which *is* necessary for that purpose.

"My honourable friend the Lieutenant Governor, who has criticised our Budget in a candid and practical spirit which I gratefully appreciate, told us that, experience having shown how unnecessary it was for us to call on the Local Governments for special contributions from their balances to the Imperial Treasury, we ought now to refund to them the sums needlessly taken from them; thus furnishing them with the means to carry out useful works which, in their present impoverished condition, they are unable to undertake. Now, I fully share the views expressed by my honourable friend as to the great importance and value of useful public works; and I shall regret no less than his Honour any unnecessary or unduly prolonged stoppage of them. But from a financial point of view, I think the local governments cannot fairly complain of their treatment or present condition. The fact is that, after making these special contributions to the Imperial Treasury, amounting altogether, in the last few years, to 670,000 *l.*, the provincial balances of the local governments will actually be larger by nearly half a million than the sum at which they were estimated at the commencement of the year. In Bengal more especially, the budget-estimate of the local government for 1879-80 showed, as the closing provincial balance of the year, the sum of 357,000 *l.*; the amount which the local government will actually have in its possession, after making a special contribution to the Imperial Treasury of 200,000 *l.*, will be no less than 524,000 *l.*, and its closing balance for next year is estimated at 562,000 *l.* Thus, the Bengal Government is very much better off now than it was before its special contribution was made. Of course, no doubt, the reason why money is there, is that it has not been spent; but I am not now discussing the expediency of public works expenditure, whether Provincial or Imperial. I merely wish to point out that these contributions have not impoverished the local treasuries. As regards the Imperial Treasury, however, I must remind honourable Members that, but for these special contributions, we should show, for the present year, instead of a small surplus, a deficit of nearly a quarter of a million

sterling, and that, for the next year, our estimated surplus would very nearly disappear altogether.

"And this consideration leads me to follow the example of His Excellency the Commander in Chief, by making a few remarks on the Military Commission, whose valuable labours were so admirably conducted, and have now been so effectually concluded, by its distinguished President, my honourable friend the Lieutenant Governor of Bengal. The Report of that Commission is still under the consideration of Government; and, until it has been laid before the public, it would not be proper for me either to refer in detail to its recommendations, or to express, from this chair, any opinion upon them. But there is one result of that Commission which I am free to mention, and which I desire to point out. My honourable friend the Lieutenant Governor and his fellow Commissioners have succeeded in collecting from all parts of India an immense body, not only of information, but also of opinion; representing the official experience and personal views of all the most competent practical authorities, both civil and military, on every question submitted to that Commission for examination and advice. These materials are invaluable. So far as I am aware, no such copious and detailed information, no such collection of authoritative opinion, on the organisation and administration of the army has, at any previous time, been in the possession of the Government; nor do I think it will, at any future time, be in the power of the Government to augment the mass of materials thus collected. These materials, which are very voluminous, the Commission has annexed to its Report, which bears conspicuous evidence of the conscientious care and labour devoted by it to the examination of them. It is now, therefore, possible for the Government, and, ere long, I trust it will also be possible for the public, to compare the recommendations of the Commission with the evidence on which they are based. All who read the Report can thus judge for themselves how far its conclusions are sound, or its recommendations wise, and to what extent they are in accordance with verified fact or practical experience. That being the case, I must certainly say that both the Government of India and the Government of Her Majesty would gravely neglect their duty, and incur a most serious burden of responsibility on behalf of the increasingly important public interests, financial, military and administrative, which are involved in the result, if they failed, or delayed, to give to this report the most impartial and practical consideration. I cannot too highly express my lasting sense of our great obligation to my honourable friend Sir Ashley Eden for the astonishing industry with which he has devoted his great intellectual powers to the accomplishment of one of the most arduous, and one of the most important, tasks ever undertaken by an Indian statesman. I wish also to express my appreciation of the work done by the able and distinguished officers who assisted Sir Ashley Eden in the labours of the Commission. There is one of those officers whose services in connection with that Commission were the latest but not the least of the many he has rendered to the Government of India. I refer to Sir Peter Lumsden; and I cannot refrain from making special mention of his services on that occasion, because they were given without stint, at a time, during the greater part of which he was simultaneously discharging the honourable and onerous duties of chief of the staff; a post of great importance during the progress of military operations, to which I had much satisfaction in appointing him in compliance with the strong recommendation of his Excellency the Commander in Chief.

"The second objection I have heard made to our financial policy, of which the results were shown by Sir John Strachey in his statement of last Tuesday, is curiously derived from the unexpectedly reassuring character of that statement. It has been said that, if our financial prospects are so bright to-day, they could not have been, three months ago, so gloomy as we supposed or represented them to be. In short, that we ought to have foreseen from an earlier date the financial results which were announced last Tuesday; and that, if we did not foresee them, we have been singularly deficient in foresight. I am unable to perceive how we could have foreseen the sudden and unprecedented expansion of our opium revenue, for which we had estimated at a higher figure than it was ever estimated for before; or the partial recovery of our exchanges, upon which no cautious financier could have ventured to base any important calculation, or the other causes which have led to so remarkable an improvement in our financial position. But 'how does it happen,' we are asked, 'that, only

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two months ago, the Government was doubtful whether it could afford to remit taxation to the amount of 340,000 *l.* upon the poorer classes of traders and artisans without recouping itself by the extension of taxation to other classes? Well, in reply to this inquiry, and I do not say that it is by any means an unnatural inquiry, I wish to make one observation. The Government was certainly, and I venture to think rightly, anxious not to close the present or the coming year with a deficit, if it could legitimately avoid doing so. A deficit, whether small or great, brings with it a certain amount of dissatisfaction to the community and discredit to the Government, even when it is susceptible of explanation upon grounds that will satisfy all reasonable persons. There is much practical wisdom in a well-known remark by Mr. Micawber, whether that remark be addressed to individuals or nations. Mr. Micawber, as honourable Members are aware, was a gentleman who had large experience about deficits. And on the subject of them he laid down the following golden precept. I will repeat it in his own words, which cannot be improved. 'Annual income, twenty pounds: annual expenditure, nineteen, nineteen, six. Result, happiness. Annual income, twenty pounds: annual expenditure, twenty, ought, six. Result, misery. The blossom is blighted; the leaf is withered; the God of Day goes down upon the dreary scene,—and, in short, you are for ever floored.'

"Now, let me apply this maxim to our own position. With a revenue of 67,000,000 *l.* it is obviously impossible, even in the last three months of the year, to foresee, with any certainty, whether or not a sum of less than a quarter of a million will be required to avoid deficit. As a matter of fact, this sum of 340,000 *l.* would have turned the scale between deficit and surplus; in other words, the part played by the license tax in our calculation was that of Mr. Micawber's sixpence. Relatively, indeed, to the vast amounts of revenue and expenditure with which we are dealing, it would be more difficult for us, even when approaching the close of the year, to be certain whether we require 340,000 *l.* to balance our account, than for Mr. Micawber to calculate *his* account of 20 *l.* to a sixpence. And we had not only to provide for this year, but also for the next. As soon, however, as we were fairly assured of a surplus, we decided, for the reasons already explained by Sir John Strachey, not only to persevere in our resolution to reduce the license tax by exempting from its operation all trade incomes under 500 rupees, but also not to seek the recovery of the income thus abandoned, by the contemplated taxation of the professional and salaried classes; although, in our opinion, such taxation would have been perfectly justifiable, when, last November, we were seeking to protect the State from loss on the remission of the tax upon the poor traders, by shifting the burden of it to stronger shoulders. Nor, indeed, am I prepared to maintain that from any other point of view than that which I have endeavoured to explain, the exemption from taxation of any class which does not at present pay its fair contribution to the necessities of the State, is free from the animadversions we have heard to-day. By some, however, who do not dispute the point on which Sir John Strachey laid stress last Tuesday, namely, that the license tax and the land cesses are so closely associated in principle and object that they must stand or fall together; and that, if the Government cannot afford to give up the one, it must not give up the other; it has been urged that we have weakened this obvious reason for maintaining the license tax, by our very endeavours to free that tax from its most objectionable feature; that, in short, the exemptions we have made on behalf of the poorer class of traders demand similar exemptions on behalf of the corresponding class of agriculturists; and therefore that, unless the whole of our famine taxation can be thus re-adjusted, it ought to be entirely abandoned. I am unable to follow that argument. The reasons which led the Government to exempt the poorer class of traders are clearly inapplicable to the corresponding agricultural classes. Of these latter it has never been alleged that they were made the victims of maladministration and oppression in the assessment and collection of a tax which, if not improperly levied and collected, is neither unjust nor injurious to either of the two classes concerned.

"I must now say a few words about the cotton duties. They shall, however, be as few as possible. My honourable friend the Lieutenant Governor of Bengal has, with much pathos, reproached us for our barbarous maltreatment of those suffering and now perishing duties. Well, I must admit that our pathology

has not been conducive to the longevity of the patient. But our position in this matter has not been that of phsicians who have bungled young Hopeful, or perhaps I should say old Hopeless, to death. It has been rather that of engineers laying siege to a hostile stronghold, with the avowed object of breaching its fortifications, when the prosecution of that object is restrained and retarded, partly by lack of powder, and partly by consideration for the terrified women and children who have taken shelter within the walls of the fort. In such circumstances, the engineers concerned would carry out with caution the orders of attack. They would extend their parallels slowly; and, trusting to time, patience, and their knowledge that the enemy's position could not permanently hold out, they would regard the spontaneous capitulation of the garrison as a result preferable, even if less rapid, than any which might have been obtained from the premature delivery of a general assault. That, at least, is the light in which I have always regarded my own position, and, apparently, we may now expect, ere long, the spontaneous capitulation of the fortress. I have purposely laid stress on the fact that this has been from the first not only our deliberate, but also our unconcealed, object; for however highly I might approve the object itself, I trust I should be the last member of this Government to approve or justify the insidious or deceitful attainment of it. I must, however, remind the Council that in every one of our Financial Statements for the last three years, the complete abolition of the cotton duties has been openly avowed as the ultimate aim of the policy we have been pursuing, in accordance with repeated resolutions of the House of Commons, and repeated instructions from the Secretary of State. Every step taken by myself towards the attainment of this object has been restrained only by considerations of time, opportunity, and expediency; never by disapproval of the goal to which, at every stage, those steps were tending, and to which, from the outset, they were addressed. On the question of the cotton duties, I have always, when speaking in this Council, or on behalf of the Government of India, been careful to avoid controversial discussions to which I was not directly challenged. But I have never disguised my opinion about these duties. Speaking on the subject of them, and speaking from this chair, in 1877, I said, 'I have the misfortune to differ on this subject from many able and honourable gentlemen. Some of them have wide experience on fiscal and commercial questions, and not a few of them are my esteemed personal friends.' I explained why, partly for this reason, I refrained then, as I refrain now, from all unnecessary discussion of the points on which we differed. 'But' I added, 'There is one view of the question to which I must demur. It is that which assumes, on the one hand, that those who advocate the maintenance of these duties, do so regardless of their obligations as English statesmen to English interests; or, on the other hand, that those who, like myself, desire their removal, are recklessly indifferent to the duty which, as Indian legislators, they owe to Indian interests. I do not accuse our opponents of disregarding the interests of England; but I am not prepared to concede to them a monopoly of disinterested devotion to the welfare of India.' Well, I do not now wish to defend the views then expressed, in any controversial or aggressive spirit. I will not stop to discuss whether the consumers of the goods we have already cheapened are Englishmen or Indians. But what is the present practical effect, upon Indian interests, of the continued duty upon English cottons? Why, they are tempting, or driving, the English manufacturer in one direction, and the Indian manufacturer in another direction, to the manufacture of cloths which neither of them would wish to make, were it not that the one desires to escape the duty, whilst the other desires to produce goods protected by it. From those who will suppose that the pressure of a five per cent. duty upon cotton imports is too light to have any appreciable effect, let me solicit consideration of the serious extent to which the whole character of the trade has already been actually changed by it.

"But on other points of more immediate moment our financial policy has been recently criticised by eminent and influential gentlemen whose statements call for serious notice. Mr. Forster, a distinguished Member of Her Majesty's late Government, is reported to have stated at Leeds that 'the expenditure of the Indian Government in 1840 was 22,000,000 *l.* sterling; and in 1878, 62,000,000 *l.* sterling.' Furthermore, that 'the taxation of India per head is now

more

more than double what it was in 1840.' Now I am quite satisfied that, in making this extraordinary statement, Mr. Forster had no desire to misrepresent fact, or mislead opinion. But his statement is a startling illustration of the scant study given to the facts of Indian administration and history even by Cabinet Ministers when in office, and of the disturbing and obscuring influences under which those facts are studied by them when out of office. Since the year 1840 the following five great Provinces have been added to British India:—Sindh, the Punjáb, Oudh, and the greater part of British Burma, and the Central Provinces. This additional territory represents an area of about 350,000 square miles, and comprises a population of 42,000,000. The number of the population is nearly equal to, and the extent of the area is nearly double, that of the whole German Empire. It seems inconceivable that any man, especially an *ex*-Cabinet Minister, who has participated in the joint responsibility of Her Majesty's Government for the administration of Her Majesty's Indian possessions, should attempt to compare the expenditure of this Empire before and after such vast extensions of its territory and population, without any reference to their acquisition, or the least allowance for their financial consequences. That Mr. Forster should have done so, and done so in good faith, as I sincerely believe, is an illustration of the danger of forgetting Indian history in the hurried study of Indian finance, under the heavy pressure of party claims on the leisure or the labour of English politicians. Mr. Forster, however, did not stop here. He went on to say that the debt of India in 1840 was less than 30,000,000 *l.*, and that now it is close upon 140,000,000 *l.* I am not personally concerned to defend the administration of India during the past forty years; but as every honest administration has a great public interest in preventing the propagation of error, I must ask the Council to allow me to make a few observations upon this increase of our debt. The burden practically thrown upon any country by its debt must be measured by the annual charge for interest upon that debt. By no other means can the actual weight of it be correctly ascertained. Now, in the year 1840, the amount of the annual interest paid by India on her public debt was one-and-a-half million sterling. The estimates presented last week to this Council show that in 1880-81 our liabilities for interest on debt will amount to five and three-quarter millions. The analysis of this estimate, however, yields very remarkable, and I venture to think very satisfactory, results. Of the five and three-quarter millions to which we estimate the present amount of interest payable on our public debt, one and three-quarter millions is on account of productive public works; and this sum will be completely covered by the revenue derived from the works on account of which that portion of our debt has been incurred. The actual amount of our liabilities for the repayment of debt is thus reduced to four millions sterling; that is to say, since the year 1840 the necessary annual provision for interest upon debt has been increased to the extent of two and a half millions. Now, I must ask the Council to remember that, during the last forty years. the Government of India has had to meet the cost of the Afghán wars, carried on under the administrations of Lord Auckland and Lord Ellenborough, the cost of the Sindh war, the cost of the two Sikh wars, the cost of the second Burmese war, the cost of the suppression of the Mutiny in 1857, the cost, thus far, of renewed hostilities in Afghánistan, the cost of several severe famines, and, lastly, the heavy losses incurred by the fall in our exchanges during recent years. Furthermore, that the Government of India during this period has been compelled, in the highest interests of the country, to construct numerous and costly public works which are not of a productive character; such, for instance, as barracks, forts, gaols, military roads, civil buildings, and the like. Now, in explanation of the causes of this expenditure, and as an illustration of its results, I shall ask the Council to allow me to read a few passages from a Memorandum communicated a few years ago to a Committee of the House of Commons by my Honourable friend and colleague, Sir John Strachey. Speaking of the condition of India between thirty and forty years ago, he then wrote:—

"'It is not too much to say that there was then, comparatively speaking, little in India of what we now think the first necessities of a civilized Administration. When I went from Calcutta to my first station in the North Western Provinces, I was carried about a thousand miles in a box on men's shoulders; there were no other means of travelling

through the richest and most advanced and most important parts of India. Speaking broadly, roads and bridges had but begun to appear; there were no canals to save the people from destruction by famine, or those that existed were on a very small scale: there were few barracks in which English soldiers could live with tolerable health and comfort; there were few gaols in which a sentence of imprisonment did not carry with it a serious probability that it would prove a sentence of death. The country at that time was entering on a phase of rapid change. The firm establishment of order was followed by improvements in all directions.

" 'Ten thousand things were demanded which India had not got, but which it was felt must be provided. The country must be covered with railways and telegraphs, and roads and bridges. Canals must be made to preserve the people from starvation. Barracks must be built and every sort of sanitary arrangement be carried out.

" 'This was not only true in regard to matters of Imperial concern. Demands for improvement, similar to those which fell upon the Central Government, cropped up in every city and in every district of the country.

" 'Twelve or fifteen years ago, in Calcutta, there was no drainage. The filth of the city rotted away in the midst of the population in horrible pestilential ditches, or was thrown into the river, there to float backwards and forwards with every change of tide. To nine-tenths of the inhabitants clean water was unknown. They drank either the filthy water of the river, polluted with every conceivable abomination, or the still filthier contents of the shallow tanks. The river, which was the main source of supply to thousands of people, was not only the receptacle for ordinary filth—it was the great graveyard of the city. I forget how many thousand corpses were thrown into it every year. I forget how many hundred corpses were thrown into it from the Government hospitals and gaols alone, for these practices were by no means confined to the poor and ignorant; they were followed or allowed, as a matter of course, by the officers of the Government and of the municipality. I wish the Committee could have seen the sights which were to be seen in Calcutta in those days in the hospitals, and gaols, and markets, and slaughter-houses, and public streets. The place was declared by myself in official reports which I sent to the Government, when Sanitary Commissioner in the year 1864, of which the language, although strong, was not, and could not be, stronger than the truth required, to be hardly fit for civilized men to live in.

" 'Only about a year ago, in the great city of Rangoon, containing more than 100,000 people, with half a million tons of shipping, there was not a single public lamp, no supply of wholesome water, not a single drain except the surface-drains at the sides of the streets, and no proper means of removing the night-soil and filth out of the town.

" 'When I say that, to a great extent, the requirements of civilized life and of modern administration have had to be provided for India, for the first time, within the space of a few years, I do not speak only of material objects, of roads and railways, and canals, and barracks and city improvements, and so forth. The demand for improved administration has been so strong that it is not too much to say that the whole of the public services have been reorganised.'

" Well, I venture to think that, if all these facts are fairly and impartially taken into account, the surprisingly small addition of 2½ millions to our annual liabilities, on account of debt, since the year 1840, cannot be reasonably regarded as matter for severe reproach to the Government of India. Reproach! Why, good heavens! the debt of England was increased to the extent of no less than 121¼ millions sterling by the American war of the last century; and to the extent of 601½ millions by the war with France during those 24 years of unavoidable military expenditure which were closed by the peace of 1816; involving extra annual burdens on the country for the interest payable on its debt, amounting, in the first case, to five, and in the second case, to 22¾ millions sterling. The present annual charge on account of India's public debt, exclusive of that portion of it which is covered by our public works revenue, represents only one-sixteenth or seventeenth of our annual income; whilst the corresponding charge for which England is taxed, on account of her public debt, amounts to no less than one-third of her annual income.

" Mr. Forster, however, is not the only one of Her Majesty's late advisers who has recently turned his attention to the finances of India for the purpose of enlightening the constituencies of England, with very remarkable results. In the month of November last, Mr. Gladstone addressed a large public meeting at Edinburgh, and on that occasion he is reported to have made the following statements:—'The expenditure of India,' he said, 'during our time (that is to say, during the time of the late Liberal Ministry) was 50,400,000 *l.* on the average; it was 49,200,000 *l.* for our last year in office, and I know it has now arisen to 58,970,000 *l.*, or very nearly 60,000,000 *l.*' Now, I do not know whence Mr. Gladstone obtained his figures. At any rate, they are not those recorded in our accounts. The last year of the Liberal Ministry was the year 1873-74. The total recorded ordinary expenditure of that year was

was 51,405,921 *l.* The last year for which the accounts had been closed at the time when Mr. Gladstone spoke was 1877–78. The expenditure in that year was 62,512,388 *l.* Thus, although Mr. Gladstone's figures do not agree with those recorded in the accounts of the Government of India, still no doubt the fact remains that an increase of 11 millions is shown in the accounts of our expenditure. My honourable colleague, Sir John Strachey, has already explained that of these 11 millions no less a sum than 8¼ millions is due to entries on both sides of the account under the heads of railways, provincial and local expenditure; and that, consequently, to that large extent the increase is purely nominal. There remains, then, an actual increase, of 2½ millions; and this remaining increase is due to two causes, for which, I must be allowed to say, neither the Government of India, nor any English Ministry, can fairly be held responsible. These causes are famine, and the depreciation of silver in relation to gold. Famine expenditure and loss by exchange amounted, in 1873–74, to 4,851,203 *l.* In 1877–78, they amounted to 6,999,152 *l.*, constituting an increase of more than two millions sterling. I am, therefore, unable to find in the ascertained facts and verified figures of the two periods any foundation for the inference drawn by Mr. Gladstone from his comparison between them, namely, that the expenditure for which the present Ministry is responsible exceeds by 10 millions sterling the amount of the expenditure incurred in India under the late Liberal Government. I have not however, allowed myself to be hastily satisfied with this conclusion. Mr. Gladstone, speaking on questions of finance, whether Indian or English, speaks with the undoubted weight, and I must be allowed to add with the serious responsibility, of an unrivalled authority on such questions. Not only my respect for the eminent position and splendid talents of that Right honourable gentleman, whose high reputation must be precious even to his political opponents, but also, I will frankly add, my reliance on the fairness and generosity of his character, have induced me to examine with great care the facts and figures in dispute between us. And as these do not concern my personal reputation only, but also the interests of India and the character of her Government, I shall not be deterred from recording the result of that examination by the unavoidable invidiousness of presenting comparisons between the Government of India under my own administration, and under that of my distinguished predecessor, the Earl of Northbrook. I feel assured that the noble Earl will acquit me of any intention to disparage his great services and high character; and, indeed, I expect his sympathy in the distasteful task imposed upon me by his illustrious political leader. Lord Northbrook assumed charge of the Government of India on the 3rd of May 1872; and he relinquished it on the 12th of April 1876. Her Majesty's present Ministry come into office on the 22nd February 1874. I have, therefore, taken, for the purpose of comparison, the actual expenditure of this country for each year from 1872–73 to 1878–79, and the estimates for the years 1879–80 and 1880–81; and I find that, excluding expenditure incurred on account of famine relief and loss by exchange, two items obviously not under the control of any Indian administration, the total net expenditure of the Government of India during the four years of Lord Northbrook's administration, that is to say, from 1872–73 to 1875–76, amounted to the sum of 146,940,546 *l.*, and the total net expenditure of the Government of India during the four years of my own administration, that is to say, from 1876–77 to 1879–80, has amounted to the sum of 147,469,508 *l.* It will thus be seen that the total net expenditure during the last four years exceeds the total net expenditure of the four preceding years by only 528,962 *l.*, that is to say, little more on the average than 130,000 *l.* a year. And this excess is much more than accounted for by the growth of our military expenditure, to which I shall presently advert. For the estimates of the year 1880–81, I take no credit. My noble friend the Earl of Northbrook will, I feel sure, be just as little surprised as I am myself at the proof furnished by the figures I have mentioned, that the accession of a new Viceroy cannot practically impart any immediate impulse to the ponderous wheels of the administration of this great Empire, even should that impulse assume the acceptable and unwonted form of an access of extravagance. Speaking for myself, I will only say that, though duly conscious of this obvious fact, I was not prepared to find, from any comparison of the last eight years, so satisfactory an illustration of the steadiness

of our financial administration as a whole. It gratifies me, and I trust it will equally gratify the Right honourable gentleman, who has afforded me the opportunity of recording these facts, to find in them proof so conclusive, and so reassuring, that the good administration of the finances of India is not dependent on the political opinions of Her Majesty's Government for the time being. Doubtless the Right honourable gentleman was misled by that change in the form of our accounts which Sir John Strachey has already explained. The only other point to which I need further refer in connection with the Right honourable gentleman's remarks at Edinburgh, is the increase in our military expenditure. That increase is unquestionable, and by no one is it more regretted than by me. It began under Lord Northbrook's adminstration. The estimates for 1876-77, prepared by that noble Earl before his departure from India, provided for a net expenditure upon the army of 15,101,000*l.* The actual net expenditure, however, turned out to be only 14,866,639*l.*; which was, nevertheless, an increase of 603,791*l.* over that of the previous year. This increased expenditure has, since then, been somewhat further, though not largely, augmented by the high prices due to famine. In the present year, the charge for it is 15,487,000*l.*, and for the coming year, it is estimated at 15,330,000*l.*, thus barely exceeding the actual net charge in 1869-70. No one knows better, or appreciates more highly than I do, the constant personal attention devoted by the Earl of Northbrook to the reduction of military expenditure; and, without now troubling the Council with any detailed explanation of its increase in the estimates framed by the Government of the noble Earl, I can confidently assert that those causes were beyond the control of the Government of India.

"Mr. Gladstone, however, in a recent pamphlet, has recapitulated and specified his accusations against our financial administration. I quote them in his own words; 'I have alleged,' he says, as follows:—

"'1. That if for a few years more—say through a new Parliament, for which the Ministry are inviting a renewal of their power—the finance of India is to be handled as it is now handled, the people of this country will probably have to undertake, themselves, the charges of Indian Government, and the 134 millions of the Indian debt.

"'2. That to match the deficit of six millions for this country, the Ministry already show another deficit of (about) six millions for India.

"'3. That at a time when, owing to whatever cause, there had been a vast increase in the expenditure of India, and its finance was most critical, the Ministry chose that time for a policy both of dishonour and of wanton and destructive war in Afghanistan.

"'4. That having created by severe taxation a fund of famine insurance (one million and a half), with the most definite and solemn pledges to the people of India as to the exclusive application of it to the relief of famine, they have diverted the great bulk of it to the prosecution of this destructive war, and have applied 200,000*l.* or more to the remission of duties upon imports.

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"'6. That there is now a widespread belief that the real cost of the Afghan war has not been made known to the country; among other things, that stores and *materiél* have been largely consumed and not replaced; and that I mentioned the allegation in order that it might be contradicted from authority.'

"Well, the Right honourable gentleman's first sinister prediction has been, I trust, sufficiently refuted by the statement to which we listened last Tuesday, and I cordially re-echo Sir John Strachey's repudiation of any desire on the part of this Government to throw the burdens of India, or of India's administration, on the people of England. The question whether India or England should pay the expenses of the present Afghan war must be considered in connection with the far wider question whether the British rule is or is not beneficial to India. If England is ruling India for the advantage of British interests only, and without any reference to India's own welfare, then unquestionably England alone should pay for the protection of her Indian possessions. But, if the British rule is maintained with due regard to the interests of India, and if that rule is presumably more advantageous to India than any other rule which could be substituted for it, then India, it she has the means, should assuredly bear all the charges which are requisite for her maintenance and preservation as a great

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State, including the cost of wars for the security of her frontiers. To distinguish between paying for the maintenance of an army, and paying for the employment of that army in the performance of the duties for which it is maintained, is not only unreasonable but impossible. It is the frontiers of India, not the shores of England, that have been threatened by the advance of Russia and the hostility and treachery of the two last Amírs of Cabul. It is for the safety of India's Provinces, not for the defence of the British Isles, that war is being waged. My honourable colleague has pointed out that circumstances might conceivably occur, in which India would, perhaps, be required to take up arms for a cause in which she had no special interest of her own; and that, in such cases, England would be rightly liable for the cost of India's armed co-operation. But, in a war undertaken solely for the security of India's own frontier, no one can justly affirm that the interests involved are exclusively English, or that they are not directly and materially Indian. This, at least, can only be affirmed with any show of reason on the assumption that the downfall of the British power in India would be either beneficial or immaterial to India. All argument as to the justice or expediency of the war, and all remarks about the people of India having had no voice in it, are absolutely and obviously beside this question. The acts of a Government are the acts of the State, whether the administration of that State be republican, monarchical, absolute, national, or alien. Those who affirm that India should not pay the expenses of the Afghan war, because that war was the unjustifiable act of a wicked Government, or because her people have had no voice in the matter, might as reasonably urge that the people of France should not pay the cost of the Franco-German war, because the Government of France unjustifiably attacked Germany; or that the people of Russia should not pay the expenses of the war lately waged by their Government against the Sultan of Turkey, because Russia is ruled by an absolute sovereign, and her taxpayers have no voice in the conduct of his policy. It is, I trust, scarcely necessary to point out that, if England profits by her association with India, India also profits by it, at the very least, to an equal extent. That association gives both England and India a nobler place among the nations of the world than either of them could separately hold; but, so far as regards the purely domestic and material advantages of their union, it is assuredly India that is the greater gainer by it. Her peace at home and security abroad are guaranteed by it. And what constitutes this guarantee? It is not the comparatively small garrison of British and Native troops maintained in India—a force which, in proportion to the population, is less than the force maintained for similar purposes by any known State,—it is the vast reserve of military power and appliances of all sorts, war materials, arms of precision, &c., which India owes to her connection with England. And if we regard from a purely monetary point of view the benefits which this connection confers upon India, be it remembered that India is at this moment reaping in peace and security (for the development of her steadily expanding resources and the satisfaction of her growing commercial requirements) all the advantages derived from many thousand miles of railway, which, under any Asiatic Government—such, for instance, as that of Persia or China, or the old Mogul Power—she would have either gone without altogether, or obtained only by paying for them the ruinous rates of interest at which alone Asiatic Governments can raise money. The only ground, therefore, on which India could ask England to pay the expenses of the Afghan war would, I repeat it, be the ground of charity. Her position would be that of a poor country appealing to a wealthy one for eleemosynary aid in dire distress. I can imagine nothing more unjustly humiliating to India; nothing more degrading to the dignity of her Princes, more corrupting to the character of her people, more destructive, as my honourable colleague rightly pointed out, to all ideas of self-reliance or self-respect. Nor can I imagine anything more certain, in the end, to subject India to incessant English interference of the most vexatious and mischievous character. She would soon become a *corpus vile* for the ruthless experiments of adminstrative quacks, or an arena for the reckless antagonisms of political parties. No, the suggestion to transfer to the English taxpayer the burden of this Indian war, however admirable may have been the motives in which it originated, has, I am convinced, been used insidiously by many whose real

object is, not to relieve Her Majesty's Indian subjects, but to embarrass Her Majesty's English Government.

"The deficit of six millions assigned to us by Mr. Gladstone is a purely imaginary deficit. It is, I am aware, maintained by some persons that our expenditure on productive works should be charged against revenue, and that if it were so charged, our finances would be in a constant condition of deficit. I regard this proposition as unreasonable, and I think that the calculations on which preceding Governments (including that of Mr. Gladstone himself) founded their decision that the Government of India could safely and advantageously borrow a certain sum annually for the construction of *bonâ fide* productive works, were thoroughly sound calculations. I am not, indeed, prepared to deny that the exclusion of expenditure on productive works from ordinary charges, was, at first, extended to some works which ought not to have been constructed out of borrowed funds. But I can truly say that the present Government of India, and the present Government of Her Majesty, have strenuously endeavoured to maintain the principle we approve, by including in our charges against revenue every public work which cannot, with confidence, be expected to pay both its working expenses and the interest on the capital invested in its construction. Reference to the Abstract, No. II., attached to my honourable colleague's financial statement will show that, whilst the interest and working expenses on productive public works amount in the regular estimates for 1879-80 to the sum of 8,676,000*l.*, the revenue derived from those works is 8,090,000*l.*, whilst for next year we estimate that revenue at an amount which will exceed the expenditure on these works by 313,000*l.* Thus, no permanent burden is thrown upon the taxpayers of India on account of public works constructed for the development of her resources; and the exclusion of the capital expenditure on their construction from charges against revenue has been, I think, fully justified. My own confident expectation is that, not only will these works involve no permanent burden on the Indian taxpayer, but that they will also yield, ere long, a surplus revenue, which may facilitate the further reduction of taxation. Fairly excluding, therefore, this expenditure from charges against revenue the result is, that after meeting all extraordinary charges for war, inclusive of frontier railways, to the amount of 9,250,000*l.*, extraordinary charges for famine, amounting to 14,607,000*l.*, and loss of revenue from famine, amounting to 3,000,000*l.*, that is to say, after meeting extraordinary claims upon it to the total amount of 26,857,000*l.*, our revenue for the 10 years, ending 1880-81, will have been only 967,000*l.* less than our expenditure, as shown in Sir John Strachey's financial statement. But, if we exclude from the account this extraordinary expenditure on account of war and famine, including loss of revenue from famine, it will be seen that we should have had a surplus revenue of 25,890,000*l.*, while, again, if we exclude loss by exchange, that surplus would have been swollen to no less a sum than 43,165,200*l.*, that is to say, more than 4,000,000*l.* a year.

"Now, I am not here concerned with the wisdom or the wickedness of the steps taken by this Government, in consequence of the hostile alliance formed by the Court of Cabul with the Russian Power. Nor will I discuss the question whether it was, practically, in our power to choose our own time and opportunity for hostilities forced upon us by the Amír's rejection, first, of our Mission, and then of our ultimatum; but I think I have shown that, in any case, the war in Afghanistan was not deliberately undertaken at a time when our expenditure had largely increased, or when our finances were in a most critical condition.

"Mr. Gladstone's allegation that the additional revenue created by severe taxation has been diverted from the purpose to which we had solemnly pledged ourselves to apply it in all circumstances exclusively, is founded on a misconception which has, I grieve to say, been so general that, much as I may regret, I cannot certainly resent, the ready credence given to this charge by that Right honourable gentleman. The copious explanations contained in the financial statement made to this Council last Tuesday were not before Mr. Gladstone when he re-echoed this indictment against us. I can only now repeat

repeat that, even previous to the reductions which have been made in it, the taxation referred to by Mr. Gladstone was not, in my opinion, severe. But that it is now severe, it seems to me impossible for any one to assert with seriousness. Those who object to all direct taxation may reasonably object to these taxes on that ground, and others may object to them on the ground that they are unscientific or illogical; but I am unable to perceive how any man can fairly object to them on the ground that they are severe. As regards the alleged diversion of our famine surplus from the purpose for which it was raised, I think that my financial colleague has sufficiently shown that there has been no such diversion of it. The Government of India, when defining that purpose, distinctly repudiated any intention of regarding, or treating, the proceeds of famine taxation as a separate fund, or a branch of the revenue in any wise differing, as regards the financial conditions of it, from the funds required for the administration of justice, the maintenance of military establishments, the provision of public education, or any other recognised permanent claims upon the revenues of the State. It is true, indeed, that the construction of certain kinds of preventive works indicated by me in the speech referred to last Tuesday by my honourable colleague, Sir John Strachey, has been checked, I trust not permanently checked, by orders from the Secretary of State, to which I will hereafter more fully refer. But I maintain that there has been no breach of faith in our employment of the revenue raised either from the land-cesses or from the license tax; no diversion of this revenue to any purpose other than that to which the Government was pledged to apply it; and no failure, financially speaking, in the complete accomplishment of the object for which these taxes were imposed.

"And now I come to Mr. Gladstone's last allegation. It is that we have deliberately falsified our military accounts, in order to conceal the real cost of the Afghan war. Now, I need not remind this Council that the Government of India is not a party Government. I hope it will never become a party Government, and in the interests of this country I cannot too strongly deprecate attempts to treat Indian questions as party questions. But, even with every allowance for the invariable, and doubtless unavoidable, exaggerations of party-oratory addressed to large popular audiences, I must really express my astonishment that a Statesman whom we all know to be himself incapable of deliberately sanctioning or abetting financial dishonesty, should have stopped to pick up, and fling, such a charge against the Government of India. Had that Right honourable gentleman been the object, instead of the exponent, of it, I should not, for my own part, have hesitated to denounce it has an incredible calumny. When Mr. Gladstone endorsed this allegation, he must have been aware that it was not then in the power of the Government of India to show on its accounts the actual and yet unascertained cost of its military operations. Our estimates, so far as it has hitherto been possible to verify them, have proved to be remarkably accurate; and for this we are greatly indebted to our able Accountant General in the Military Department, Major Newmarch. One fact, however, these estimates already placed beyond question. So far from seeking to conceal the real costs of the Afghan war, we have not only included in our military accounts all stores, and *materiél*, the amount and value of which it has been possible to ascertain, but we have also, under orders from the Secretary of State, actually charged as war expenditure the cost of frontier railroads, lines of telegraph, postal communications, and other similar items of expenditure, much of which we had contemplated in times of peace, and should probably have been in any case obliged to incur at no distant date, expenditure which will, I trust, be of permanent benefit to the country.

"So much for these accusations. The facts and figures which illustrate the comparative financial position of India at different periods are open to anyone who will take the trouble to examine them. My honourable colleague was fully justified in the observation he made last Tuesday, that few countries now publish such full and accurate accounts as India. Not only do our abstract statements of account contain an unusual amount of financial information, but they are also accompanied by elaborate and detailed explanations of the more important variations in every item of revenue or expenditure, together with a mass of other statistical information bearing on the finances of the country. In point of fact, what is, I believe, most commonly complained of in our

financial accounts, is that they contain more information than the public cares to receive. I am far from saying, however, that a perfectly correct comparison of our financial position, during different periods, and under different administrations, is an easy task. On the contrary, I believe, that in such comparisons absolute accuracy and completeness are rendered almost impossible by the nature of the case. A mercantile company or firm, for instance, or any owners of property involving the annual receipt and disbursement of money, when desirous of comparing their present with their previous position at any particular period, would take account, not only of their incomings and outgoings, but also of the amount and quality of their stock, in other words, the present value of their property at such particular periods; and this they would include in the comparison. Now, a great Empire cannot take stock like a private firm; yet, without such a comparative valuation of the national stock at different periods, it is impossible to form any correct idea of the comparative wealth of this Empire during those periods. To estimate correctly our present financial position as compared with that of 10, 20, or 40 years ago, it would be necessary to ascertain the comparative value now and then of that splendid property which we call the Indian Empire. Every railway, every canal, every road, every telegraph, every military work for the protection, and every civil building for the better administration, of the country is an asset of this great national property. Were it possible to make the comparison thus completely and correctly, the Government of India would assuredly have no reason to shrink from it. The increase during the last 30 years, in the value of India as a State property, is incalculably great; and it could not have been effected without the investment of public money either derived from the revenues of the State or borrowed or guaranteed by Government for the purpose. In this respect, India differs essentially from every other country possessing a civilised Government, and it is this feature peculiar to her administration which is so frequently ignored by the superficial critics of Indian finance; yet, without the most careful recognition of it, Indian finance is unintelligible. Where will you find any parallel to the case of a Government which, in the shape of a rent-charge, rather than a tax, receives more than 20 millions as its share in the produce of the land; nine millions of revenue from public works constructed at its own cost, and 10 millions from the monopoly of one of the great staples of the country; a Government which is therefore called on to expend annually vast sums of money on the direct improvement of the land and its resources, and to undertake, as public services, expenses usually provided in all other civilised countries out of private funds.

"Now, in the course of these remarks, I have said more than once that, before concluding them, I should take occasion to refer to that programme for the rapid and uninterrupted prosecution of works specially designed for the mitigation or prevention of famine, which I explained to this Council in connection with the financial statement of 1876–77, and to which reference was made last Tuesday by my honourable colleague, Sir John Strachey. It was certainly my hope that, by this time, I should have been enabled to announce considerable progress made in the prosecution of that programme, with the assistance of the provincial governments on whose intelligent co-operation its successful completion must always be dependent. It is with great and deep regret that I acknowledge the disappointment of that hope, but its disappointment is not due to any change in the public works policy of the Government of India, or to any want of sympathetic co-operation from the provincial governments in what I still regard as an undertaking of the highest and most pressing importance. It has been caused by orders from the Secretary of State; which, in any case, it would have been our duty to obey, but which, in the present case, have been rendered doubly binding on our obedience by the fact that they are in accordance with the conclusions arrived at by the Committee of the House of Commons lately appointed to inquire into the subject of Indian Public Works. The Secretary of State has largely reduced our authorised expenditure on productive works, coupling that decision with very stringent conditions as to the character of the works which this Government is allowed to construct by means of borrowed capital, conditions which exclude from that category a great number of the preventive works I conceive to be most requisite as insurances against famine. I do not think the Government of India can fairly complain of these restrictions

restrictions on its public works expenditure, *provided* they are temporary *only*, and conditional on annual revisions of the financial resources, as compared with the agricultural requirements, of the country. I trust that they will not be, permanent; for I regard public works, if well selected and constructed in accordance with sound financial conditions, as the greatest national benefit which British rule can bestow upon India. But for the present, at any rate, these temporary restrictions have at least facilitated the improved organisation of our public works expenditure, and the reduction, not a day too soon, of our overgrown public works establishments. Nor, in spite of these restrictions, has the preparation of our programme of preventive works been abandoned. Projects for the construction of light cheap railroads have been, and are being, prepared. Some of these railroads are already commenced. Others have been surveyed and estimated; and we shall continue our preparations for an extended scheme of cheap railway communication, so that it may be ready for execution whenever we are in a position to undertake it with the sanction of the Secretary of State.

"I think that the Government of India may still record with satisfaction the results which, in these circumstances, it has already achieved. The country at present possesses 8,724 miles of railway, which by the end of next year will, we anticipate, be increased to 9,712 miles. It has been furnished with 17,971 miles of completed telegraphic communication, which will, next year, be increased to 19,108 miles; while the area directly served by artificial irrigation will then be not much less than 10 millions of acres. For future years, we have under preparation a programme suited to our restricted expenditure, but capable of immediate expansion whenever the limit is enlarged. Up to the end of the year 1880-81, the capital expenditure on railways, telegraphs, and canals will have been as follows:—

"On railways, under the Government guarantee of a minimum rate of interest, 66,816,000 *l.* will have been spent. From what is called productive public works grants, we shall have spent 64,800,000 *l.*; and this sum includes the purchase money of the East Indian Railway. A sum of 4,651,000 *l.* will have been spent on railways for the ordinary annual revenues; and as regards telegraphs we shall have spent upon these 4,792,000 *l.*, also from ordinary revenues. Upon canals 12,680,000 *l.* will have been spent from the productive works grant, 7,619,000 *l.* from ordinary revenues, and 1,000,000 *l.* of guaranteed capital, besides 600,000 *l.* lent to the Madras Irrigation and Canal Company. Thus, the total expenditure on these classes of productive works has been close upon 163,000,000 *l.* sterling. The burden on the taxpayers caused by this enormous expenditure is, as I have already shown, rapidly disappearing.

"The saving we expect to make by recent reductions in Public Works establishments, together with the travelling allowances and other contingent charges, will amount to nearly half-a-million sterling per annum. I may here mention that the central establishments of the Imperial Government have not been exempted from these reductions. The reductions affected in the Public Works Secretariat of the Government of India, and in the office of railway administration, is not far short of 7,500 *l.* in the pay of officers alone; whilst another 8,000 *l.* will be saved by not filling up the vacancy caused by the retirement of the Public Works Member of Council. To these amounts must be added the saving in contingencies which necessarily accompanies reduction of establishments. As a complement to the statistics of our net expenditure presented to this Council by Sir John Strachey, I have requested Mr. Chapman to lay upon the table a statement of our net revenue during the years 1868-69 to 1880-81. I will not now trouble the Council with all the details of that statement; but I may say that it shows in every branch of our revenue an elasticity not commonly attributed to the financial resources of this country. The only items in which there is any noticeable decrease are the assessed taxes, the inland sugar duties, which we have abolished, and the customs import duties. The revenue from land has increased by one million; that from opium by about a million and three quarters; the excise on wines and spirits by nearly three quarters of a million; salt by nearly a million and a half; stamps by three quarters of a million. Altogether, the average net revenue of the

two years 1878-79 and 1879-80 exceeds by more than six and a half millions the average net revenue of 1868-69 and 1869-70; and the average net estimated revenue of the three years 1878-81 exceeds by more than five and three quarter millions the average net revenue of the three years 1868-71. Nor does a detailed examination of this statement suggest any misgiving that this great improvement in our revenue is the result of oppressive taxation or a scourging fiscal system. Although there has been, since the year 1869-70, a great increase in the public revenues, it is undoubtedly due to a steady growth of national prosperity, largely resulting from improved administration, and healthfully exhibiting itself in the even expansion of all the great sources of income. It has not been caused by the imposition of new taxation. The salt tax, no doubt, has been increased to some of our population, but it has been simultaneously reduced to an immeasurably greater number of that population; if provincial rates have been imposed, custom duties have, on the other hand, been taken off, which yielded a larger revenue; and, in lieu of an income tax, which in 1869-70 produced a million, and in the following year nearly two millions, sterling, we have now a license tax, expected to produce next year only half a million.

"Now, when this Government is charged with having, in wanton and criminal disregard of the great interests committed to its care, insidiously sought occasion for that war which we first undertook, God knows, in reluctant recognition of its unavoidable necessity, and solely for the preservation of the splendid national heritage I have now endeavoured to describe,—a war of which the renewal has been forced upon us by the flagrant violation of the most solemn treaty obligations, and the cruel massacre of our whole Mission at Cabul,—when, I say, this odious charge is made against our character as Englishmen, and our conduct as Indian administrators,—I am content to ask all those whose common sense is still unbiassed, to consider, first, the startling magnitude of the war-power and material which Sher Alí, as the world now knows, had long been accumulating and organising on our immediate border, at a time when we commanded not a single one of its mountain passes; and then to reflect on the ruinous condition of chronic panic and unrest, the intolerably increased burden of permanent military expenditure, which we should have bequeathed to India, if, when fully warned of her danger, we had left this great and growing war-machine planted on the very threshold of her Empire, not only at the uncontrolled command of a Prince avowedly hostile to her, but also under the established influence, and undisputed direction, of that despotic and aggressive military power which has for years been steadily advancing to her gates.

"In the presence of His Excellency the Commander in Chief, whose personal organisation, and constant supervision, of all its operations have so greatly contributed to the successful results, thus far, of a war which will soon, I trust, be satisfactorily finished, it would be presumptuous in me to make any comment on the military conduct of it. But I esteem it nothing less than an imperative, though it is also a congenial, duty, to take this, the earliest opportunity in my power, of vindicating from the cruel aspersions lately cast on it the high character of that fine soldier, and true gentleman, Sir Frederick Roberts. To all who have the privilege of being intimately acquainted with General Roberts, the marked humanity of his character is well known. The armed mission on which that officer went to Cabul was primarily, and essentially, one of stern retribution. He has been accused of indiscriminate severity in the discharge of the painful task imposed on him. The number of those who instigated the massacre of Sir Louis Cavagnari and his companions, we shall probably never know. The number of those who participated in that crime we cannot accurately estimate, but it may certainly be reckoned by hundreds. The total number of persons tried at Cabul, under the authority of General Roberts, for that crime, and on other charges, was 163. The total number of persons executed under his authority was 87. But it has been alleged that some of the persons thus executed were *bonâ fide* combatants punished by General Roberts under a cruel and fictitious charge of rebellion, for no worse deed than the defence of their country. It is with great satisfaction that, on behalf of General Roberts and this Government, to which he has rendered a strict account of his proceedings, I deny the truth of that allegation. The fact is, that no combatant, or non-combatant, has been put to

death

death by General Roberts on any mere charge of rebellion, or for openly bearing arms against us; no man has suffered death under any charge not punishable with death by the ordinary practice of civilised warfare, or without the fullest trial compatiable with the inevitable conditions of martial-law in a barbarous country under hostile occupation. General Roberts has explained that his reason for offering rewards for the apprehension of the men who fought against him at Charasiab, and who were declared by the Amír to be traitors to himself, was the knowledge that the assailants and murderers of the Embassy were to be found in their ranks. But not one of those men has been executed unless, and until, the Court which tried him was satisfied by the evidence before it that he had either participated in the attack on the Residency or committed some other crime to which the recognised usages of war apply the penalty of death. To rummage amongst the refuse of hearsay for every crooked pin, dropped there by the recklessness of rumour or the rancour of personal spite, and then to employ these ignoble little weapons in scarifying the character of men who are labouring to serve their country in conspicuous positions of constant anxiety and tremendous responsibility,—this, I must be allowed to say, is not merely cruel, it is essentially cowardly. Neither a swaggering patronage of the public conscience, nor ostentatious professions of a superior personal morality, never tested by the dread conditions of responsible public action, can mitigate or conceal—in my opinion they seriously aggravate—all that is either frivolous or despicable in such conduct.

"I have but one word more to say about the Afghan war. It is with astonishment that I read, four days ago, the assertion reported to have been made in Parliament by a noble Duke, that the Government of India, or some of its Members, had communicated to the press confidential orders received on the subject of this war from the Secretary of State with the 'object of raising excitement in India,' and 'exciting the Indian services against the decision of Her Majesty's Government;' and that I myself, with a similar object, had circulated in England 'an elaborate document recommending measures much more severe and violent than those approved of' by the Queen's responsible advisers; furthermore, that an article lately written by Sir Henry Rawlinson on the subject of the Afghan war, was written in communication with the Viceroy, as a manifesto on my behalf against Her Majesty's Ministers, whose policy it is my clear duty, as it is certainly my earnest desire, to carry out in this matter. Had I been guilty of any such conduct, I should, indeed, have been unworthy of the high office which I hope to transmit uninjured and uusullied to my successor. But, whilst giving to these incomprehensible assertions the most unqualified contradiction on behalf of my colleagues and myself, I now declare that neither between the Members of the Government of India, nor between this Government and Her Majesty's Ministers at home, is there any conflict of opinion or purpose respecting our relations with Afghanistan, or the prosecution and objects of the war imposed on us by the condition in which we found them. It has been, it is, and it will, I feel sure, continue to be, our unanimous desire and unceasing effort in loyal co-operation with each other, and complete concurrence with the Government of Her Majesty, to bring this unsought war to the earliest conclusion compatible with the honourable and secure attainment of the purely defensive objects for which it is being waged."

The motion was put, and agreed to.

The Honourable Sir JOHN STRACHEY then moved that the Bill, as amended, be passed.

The motion was put, and agreed to.

TRADE MARKS BILL.

The Honourable Mr. STOKES presented the Report of the Select Committee on the Bill to provide for the Registration of Trade Marks.

FACTORIES BILL.

The Honourable Mr. COLVIN presented the Report of the Select Committee on the Bill to Regulate Labour in Factories.

The Council adjourned to Friday, the 5th March 1880.

D. Fitzpatrick,
Secretary to the Government of India,
Legislative Department.

Calcutta,
The 2nd March 1880.

STATEMENT showing the NET REVENUE, exclusive of REVENUE from LOCAL FUNDS, for the Years 1868-69 to 1880-81.

REVENUE.	1868-69.	1869-70.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
I. & 4.—Land Revenue (omitting Capitation Tax).	18,874,663	20,168,629	19,786,268	19,723,595	20,470,162	20,135,231	20,398,821	20,554,230	18,952,185	19,148,307	21,547,798	21,379,600	21,149,100
I.—Capitation Tax	217,175	221,395	204,363	203,647	212,442	221,829	228,364	222,440	235,707	241,065	252,237	253,300	253,300
III. & 5.—Forest	145,326	153,144	71,951	140,155	166,003	227,831	157,615	267,113	160,730	240,039	142,552	133,300	153,600
IV.–VII. & 6-9.—Excise, including Customs Duties on imported Wines and Spirits.	2,261,696	2,274,908	2,322,414	2,468,611	2,451,975	2,457,621	2,541,655	2,718,464	2,759,838	2,713,810	2,886,715	3,017,000	3,002,500
V. & 7.—Assessed Taxes	446,493	1,025,799	1,988,023	772,569	561,962	17,736	3,394	1,639	*—68*	81,457	837,309	731,600	500,600
VI. & 8.—Provincial Rates	- -	- -	- -	- -	- -	- -	- -	- -	- -	234,847	433,200	494,900	568,600
VII.—Sugar Duties (Inland)	131,359	134,719	151,040	196,835	160,092	171,527	151,720	154,888	159,537	124,752	—	—	—
VII. & 9.—Customs Duties on Exports	552,172	435,938	587,209	634,443	735,779	669,483	618,374	680,331	559,368	517,644	573,168	591,300	592,600
VII. & 9.—Customs Duties on Imports	1,461,470	1,312,818	1,374,867	1,276,721	1,248,332	1,270,230	1,365,298	1,324,195	1,174,767	1,352,179	1,125,787	1,007,300	981,600
VIII. & 10.—Salt	5,176,427	5,462,016	5,685,259	5,455,690	5,642,895	5,646,059	5,735,262	5,702,218	5,785,707	5,878,417	6,503,054	6,948,500	7,138,400
IX. & 11.—Opium	6,731,295	6,130,845	6,031,034	7,657,187	6,870,415	6,323,395	6,214,782	6,252,026	6,280,781	6,521,337	7,699,061	8,398,400	7,241,900
X. & 12.—Stamps	2,149,905	2,224,928	2,349,875	2,341,282	2,481,652	2,575,644	2,597,011	2,692,418	2,706,802	2,856,994	2,959,931	3,054,400	3,053,000
XI. & 13.—Registration	38,772	57,722	40,310	46,032	58,248	56,811	53,217	48,664	36,797	60,527	105,600	100,000	99,000
XII. & 14.—Mints	78,223	56,150	—32,859	11,830	—30,492	—9,685	27,928	2,863	128,253	311,776	68,300	150,000	85,000
TOTAL NET REVENUE	38,264,976	39,659,011	40,559,054	40,928,597	41,029,465	39,763,712	40,093,441	40,621,489	38,940,409	40,283,151	45,134,712	46,259,600	44,819,200
Deduct—													
27.—Allowances and Assignments	*1,778,358*	*1,863,615*	*1,756,973*	*1,724,510*	*1,749,890*	*1,856,700*	*1,738,368*	*1,713,724*	*1,672,543*	*1,646,093*	*1,826,484*	*1,900,000*	*1,846,000*
Less II.—Tributes	*687,363*	*765,126*	*719,421*	*744,036*	*741,465*	*768,544*	*724,972*	*726,188*	*694,934*	*675,120*	*703,660*	*714,000*	*698,000*
NET DEDUCTIONS	1,099,995	1,098,489	1,037,552	980,474	1,008,425	1,088,156	1,013,396	987,536	977,609	970,973	1,122,824	1,186,000	1,148,000
BRITISH INDIAN REVENUE	37,173,981	38,560,522	39,521,502	39,948,123	40,021,040	38,675,556	39,080,045	39,633,953	37,962,800	39,312,178	44,011,888	45,073,600	43,671,200

STATEMENT showing the COMPARATIVE ANALYSIS of the whole NET EXPENDITURE for the excluded, because they

	1868–69.	1869–70.	1870–71.	1871–72.	1872–73.	
	£.	£.	£.	£.	£.	
4.—Land Revenue (except Surveys), Settlements and Charges of Collection, which are treated as sets-off to I, Land Revenue.	1,948,131	1,874,682	1,861,478	1,881,999	1,865,402	
15 & XIII.—Post Office	—14,476	—23,215	—17,124	—132,365	137,748	2
17.—Administration	1,441,277	1,469,194	1,360,702	1,367,665	1,371,703	3
18 & XV.—Minor Departments	266,827	266,538	244,358	281,017	363,096	4
19 & XVI. Gaols and Penal Settlements	447,457	496,601	562,766	440,973	483,748	5
19 & XVI. Other Charges under Law and Justice	1,511,574	1,681,632	1,773,481	1,860,816	1,778,126	6
20 & XVII.—Police	2,190,743	2,138,925	2,005,925	2,028,724	2,030,588	7
21 & XVIII.—Marine	456,023	(c) 668,160	426,967	379,288	356,142	8
22 & XIX.—Education	533,438	553,613	563,461	551,228	558,175	9
23.—Ecclesiastical	163,590	161,083	153,544	157,928	156,540	10
24 & XX.—Medical	414,064	486,580	571,485	486,511	532,953	11
25 & XXI.—Stationery and Printing	331,265	296,960	387,978	280,690	287,894	12
26.—Political	352,831	418,087	354,294	315,410	390,816	13
30 & XXIV.—Miscellaneous	(a) 187,573	162,343	137,576	35,650	(e) 28,768	14
NET CIVIL EFFECTIVE CHARGES	10,230,317	10,651,183	10,386,891	9,935,534	10,341,699	15
1, 2 & XXII.—Interest	5,413,032	5,248,483	5,499,156	5,604,099	5,352,339	16
28.—Civil Furlough and Absentee Allowances.	122,461	157,918	175,068	173,028	156,059	17
29 & XXIII.—Superannuations. (No credit taken for Transfers from Military Funds.)	(b) 1,057,922	(d) 994,158	1,121,964	1,102,103	1,241,653	1
NET CIVIL NON-EFFECTIVE CHARGES	6,593,415	6,400,559	6,796,188	6,879,230	6,750,051	19
37 & XXX.—Loss by Exchange	132,139	142,555	492,399	380,142	694,845	20
31.—Famine		73,649				21
FAMINE AND LOSS BY EXCHANGE	132,139	216,204	492,399	380,142	694,845	22
16 & XIV.—Telegraphs	410,597	296,266	260,037	222,234	233,747	23
32.—Railways—Expenditure	*4,331,965*	*4,485,720*	*4,503,074*	*4,671,201*	*4,869,757*	24
XXV.— Ditto Revenue	*2,333,265*	*2,818,773*	*2,436,831*	*3,143,077*	*2,880,469*	25
Net Railway	1,998,700	1,666,947	2,066,243	1,528,124	1,989,288	26
33, 34.—Irrigation and Navigation and Other Public Works. Expenditure.	*6,346,847*	*5,039,981*	*4,056,669*	*3,925,298*	*4,244,198*	27
XXVI. & XXVII.— Ditto Revenue	*560,834*	*703,948*	*866,887*	*597,610*	*613,625*	28
Net Irrigation and Navigation and other Public Works.	5,786,013	4,336,033	3,189,782	3,327,688	3,630,573	29
NET EXPENDITURE ON PUBLIC WORKS, INCLUDING RAILWAYS, CANALS, AND TELEGRAPHS	8,195,310	6,299,246	5,516,062	5,078,046	5,853,608	30
36 & XXIX.—The Army	15,136,593	15,250,779	15,119,302	14,733,692	14,596,802	31
GRAND TOTAL	40,287,774	38,817,971	38,310,842	37,006,644	38,237,005	32
*GRAND TOTAL, EXCLUDING LOSS BY EXCHANGE AND FAMINE RELIEF	*40,155,635*	*38,601,767*	*37,818,443*	*36,626,502*	*37,542,160*	33

Exclusive of—
(a) A credit of 276,340 *l.*, securities confiscated in the Mutiny.
(b) An arrear charge of 328,374 *l.* for Military Fund Pensions.
(c) A special charge of 320,046 *l.*, being certain debit balances of Marine Funds written off in the Bengal Accounts.

Exclusive of—
(d) 451,211 *l.* balances of Police Superannuation Fund credited this year.
(e) 163,318 *l.* awarded by the Privy Council to the representatives of the late D. O. Dyce Sombre.

* 341,516 *l.* saved in 1874-75, and 108,484 *l.* more in 1875-76, making 450,000 *l.*

Years 1868-69 to 1880-81. (The Transactions of Local Funds, and the special items at foot are disturb the comparisons.)

	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.	Regular Estimate, 1879-80.	Budget, 1880-81.
	£.	£.	£.	£.	£.	£.	£.	£.
1	1,858,548	1,856,310	1,893,162	1,885,402	1,931,683	1,938,400	1,880,800	2,008,000
2	143,936	104,680	84,047	66,463	58,148	64,543	107,100	74,400
3	1,373,703	1,349,094	1,411,059	1,474,095	1,473,764	1,478,300	1,474,800	1,454,000
4	333,000	330,360	318,442	297,787	262,108	253,946	251,200	336,900
5	493,739	506,422	515,885	528,928	578,460	711,500	689,800	621,500
6	1,866,953	1,926,781	1,967,448	2,035,122	2,027,409	1,986,514	1,989,100	2,098,500
7	2,021,198	2,030,957	2,056,091	2,104,355	2,085,350	2,013,709	2,058,200	2,051,600
8	298,467	297,035	397,571	466,975	310,992	298,861	352,200	342,200
9	592,827	597,412	634,018	626,224	634,797	613,407	607,800	610,300
10	163,696	165,930	161,988	163,866	158,039	155,200	156,000	159,000
11	548,908	562,018	580,677	569,608	582,191	555,659	537,800	570,600
12	328,183	393,697	425,599	415,133	392,356	424,125	389,800	435,700
13	366,209	404,223	429,535	505,228	468,975	448,700	470,900	435,900
14	—7,503	16,774	521	—33,414	—1,490	53,789	71,000	56,700
15	10,381,869	10,542,598	10,876,043	11,105,777	10,963,742	10,996,653	11,036,500	11,255,300
16	5,338,460	4,869,632 *	5,003,811	5,266,888	5,568,035	5,736,345	5,716,900	5,491,800
17	258,464	216,704	229,199	235,990	237,362	231,600	220,000	233,000
18	1,191,587	(f) 1,443,506	1,603,766	1,474,597	1,543,378	1,675,204	1,788,300	1,632,300
19	6,788,511	6,529,842	6,836,776	6,977,475	7,348,775	7,643,149	7,725,200	7,357,100
20	882,718	787,328	1,357,156	2,059,613	1,555,833	3,225,800	2,864,000	3,174,000
21	3,864,673	2,237,860	508,554	2,145,431	5,345,775	313,400	99,000	5,000
22	4,747,391	3,025,188	1,865,710	4,205,044	6,901,608	3,539,200	2,963,000	3,179,000
23	161,199	145,630	184,120	131,900	102,716	99,231	6,000	—19,000
24	*4,927,061*	*5,275,109*	*5,145,230*	*5,306,520*	*5,941,246*	*6,561,800*	(h) *6,987,000*	(h) *6,521,000*
25	*3,656,335*	*4,262,550*	*4,549,722*	*5,459,332*	*7,141,987*	*6,178,100*	*6,701,000*	*7,545,000*
26	1,270,726	1,012,559	595,508	—152,812	—1,200,741	383,700	286,000	—1,021,000
27	*4,573,363*	*3,941,947*	*4,679,930*	*4,065,105*	*4,031,644*	*4,206,600*	*4,220,700*	*4,155,800*
28	*705,311*	*637,989*	*646,089*	*713,544*	*866,681*	*1,235,600*	*1,251,900*	*1,229,900*
29	3,868,052	3,304,558	4,033,841	3,346,561	3,164,963	2,971,000	2,968,800	2,925,900
30	5,299,977	4,462,747	4,813,469	3,325,649	2,066,938	3,453,931	3,260,800	1,882,900
31	14,217,390	14,386,321	14,262,848 *	14,866,639	15,769,780	(g) 15,441,500	(i) 15,487,000	(k) 15,330,000
32	**41,435,138**	**38,946,691**	**38,654,846**	**40,480,584**	**43,050,843**	**41,074,433**	**40,472,500**	**39,004,300**
33	*36,687,747*	*35,921,503*	*36,789,136*	*36,275,540*	*36,149,235*	*37,535,233*	*37,509,500*	*35,825,300*

Exclusive of—
(f) 3,051,918 *l.* the balance of the Civil Service Annuity Fund credited this year.
(g) 676,381 *l.* Afghán War Charges.

in all, by the redemption of the Capital Stock of the East Indian Company.

Exclusive of—
(h) 230,000 *l.* spent, each year, on the Rawalpindi-Jhelum Line, treated as War Charges.
(i) 4,656,000 *l.* Afghán War Charges.
(k) 4,130,000 *l.* ditto - ditto.

STATEMENT showing the NET EXPENDITURE of BRITISH INDIA during the First Four Years of the present Viceroyalty, compared with the NET EXPENDITURE during the preceding Four Years. (Laid before the Legislative Council of India by order of His Excellency the Viceroy and Governor General.)

[*Note.*—The object being to make as fair a comparison as possible, Expenditure on War, Famine, and Loss by Exchange, is eliminated throughout.]

YEAR.	Preceding Administration.	YEAR.	Present Administration.
	£.		£.
1872-73 - - - -	37,542,160	1876-77 - - -	36,275,540
1873-74 - - - -	36,687,747	1877-78 - - -	36,149,235
1874-75 - - - -	35,921,503	1878-79 - - -	37,535,233
1875-76 - - - -	36,789,136	1879-80 - - -	37,509,500
TOTAL - - £.	146,940,546	TOTAL - - £.	147,469,508

Fort William, Department of Finance,
2 March 1880.

R. B. Chapman,
Secretary to the Government of India.

EAST INDIA
(PROCEEDINGS OF COUNCIL).

ABSTRACT of the PROCEEDINGS of the Council of the Governor General of *India*, assembled for the purpose of making LAWS and REGULATIONS, under the Provisions of the Act of Parliament, 24 & 25 Vict. c. 67, at a Meeting on Tuesday, the 2nd day of March 1880; &c.

(Mr. Pugh.)

Ordered, by The House of Commons, *to be Printed,*
5 *August* 1880.

[*Price* 7*d.*]

333—Sess. 2.

Under 6 *oz.*

HOME ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

(Presented pursuant to the Act 21 & 22 Vict. c. 106.)

Ordered, by The House of Commons, *to be Printed*, 31 *May* 1880.

LIST.

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No. 2.—An Estimated Account of the Receipts and Disbursements of the Home Treasury of the Government of India, from 1st April 1879 to 31st March 1880 - - - - - p. 24

No. 3.—An Account of the Debts and Credits in England of the Government of India, on 31st March 1880 - - - - - - - - - - - - - p. 40

No. 4.—A List of the Establishment of the Secretary of State in Council of India, and the Salaries and Allowances on the 31st March 1880, and a Statement of the Sums paid during the Years ended on the 31st March 1879 and 31st March 1880 respectively p. 42

No. 5.—An Account of New or Increased Salaries, Establishments, or Pensions, granted or created in Great Britain, between 1st April 1879 and 31st March 1880 - - - - p. 43

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India Office,
13 May 1880.

LOUIS MALLET,
Under Secretary of State.

No. 1. - - - - - - - - - -

AN ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HOME TREASURY

RECEIPTS.

	£. s. d.	£. s. d.	£. s. d.
Balance on the 1st April 1878 - - - -			1,076,657 7 6
REVENUE, ORDINARY:			
FOREST:			
Amount received from the Admiralty for Teak Timber forwarded from India - - - - - -	335 9 9		
Receipts from Students for the Indian Forestry Department, on account of their expenses at the Forest School at Nancy - - - - - - - - -	1,159 - -		
		1,494 9 9	
MINT:			
Proceeds of Sales of Indian Coins sent to this Country for Assay - -		51 19 6	
TELEGRAPH:			
Indo-European Telegraph - - - - - - - - -		23,067 1 10	
INTEREST:	£. s. d.		
Interest realised from investment of Cash Balance -	12,907 11 -		
Interest on India Debt, remaining unclaimed for 10 years, repaid by the Bank of England - - - -	1,464 19 9		
Unclaimed Dividends on East India Stock, repaid by the Bank of England, pursuant to the 27th Section of Act 36 Vict. c. 17 - - - - - - -	1,059 19 10		
		15,432 10 7	
MINOR DEPARTMENTS:			
Proceeds of sales of Chinchona Bark - - - -	23,893 16 2		
Receipts in respect of the India Museum, for admissions, sale of guide-books, &c. - - - - - -	196 5 5		
Subscriptions for copies of Work on the Textile Manufactures of India - - - - - - - -	150 - -		
Receipt on account of the glass cases, &c., containing the Indian Collection at the Philadelphia Exhibition of 1876, the collection having been presented to the Pennsylvania Museum and School of Industrial Art -	427 - -		
Sale proceeds of books, maps, &c. - - - -	167 14 8		
		24,834 16 3	
MEDICAL:	£. s. d.		
Royal India Lunatic Asylum, Ealing: Pay, Pensions, &c. of Inmates appropriated to their maintenance - - - - 1,756 15 4			
Sale of Farm Produce, &c. - - - 91 8 3			
	1,848 3 7		
Receipts on account of Maintenance of Lunatics elsewhere than in the Royal India Lunatic Asylum -	65 - 7		
		1,913 4 2	
RECEIPTS IN AID OF SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES:			
Subscriptions to Widows' Funds of the Home Establishment of the East India Company, Fees, &c. - -	8,234 2 7		
Subscriptions to the Bengal Civil Service Annuity Fund, the Indian Military and Medical Funds, and the Indian Navy Fund:	£. s. d.		
Bengal Civil Service Annuity Fund	1,742 19 3		
Bengal Military Orphan Society -	20,232 4 9		
Bengal Military Fund - - -	32,102 18 7		
Madras - ditto - - -	18,594 3 6		
Bombay - ditto - - -	11,866 18 11		
Indian Navy Fund - - -	1,967 3 9		
Bengal Medical Retiring Fund -	179 8 2		
Madras Medical Fund - - -	399 3 8		
Bombay Medical Retiring Fund -	274 12 2		
	87,379 12 9		
		95,613 15 4	
Carried forward - - - - £.		162,407 17 5	1,076,657 7 6

- - - - - - - - - No. 1.

of the GOVERNMENT of *India*, from 1st April 1878 to 31st March 1879.

DISBURSEMENTS.

EXPENDITURE, ORDINARY:

CHARGES CONNECTED WITH THE COLLECTION OF THE REVENUE, AND DIRECT CLAIMS THEREON:

	£. s. d.	£. s. d.	£. s. d.
LAND REVENUE:			
Law Charges in connection with Appeals from India, a portion of which is recoverable in India - - -	842 1 9		
Stores for India: For use in the Revenue Survey, &c. -	952 4 11		
		1,794 6 8	
FOREST:			
Allowances to successful Candidates for the Indian Forestry Department; Advances of Pay and Passage to India on appointment; Fees to Professors for Instruction; Expenses of Officers of the Department visiting Forests, &c. - - - - - - - -	3,661 7 10		
Freight from India of Teak Timber, forwarded to this country for sale to the Admiralty - - - - -	149 13 8		
	3,811 1 6		
Stores for India: Forest seeds, &c. - - - - -	16 13 4		
		3,827 14 10	
OPIUM—Stores for India: Boilers, tools, &c., for the Patna Opium Agency -		938 4 5	
STAMPS—Stores for India - - - - - - - - - - - -		41,645 8 6	
MINT:	£. s. d.		
Cost of Assay of Indian Coins - - - - - -	25 10 –		
Cost of Designs for Coin Dies, Expenses of an Officer of the Bengal Mint during course of instruction at the Royal School of Mines, &c. - - - - - -	183 5 –		
	208 15 –		
Stores for India - - - - - - - - - -	9,174 19 6		
		9,383 14 6	
POST OFFICE:			
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury - - - - - -	70,000 – –		
Subsidy to the Euphrates and Tigris Steam Navigation Company, on account of the Mail Service between Bussorah and Bagdad - - - - - - -	3,600 – –		
Special pay and expenses of the representative of British India at the Postal Congress of Paris - - -	309 1 –		
	73,909 1 –		
Stores for India - - - - - - - - -	17,447 1 –		
		91,356 2 –	
TELEGRAPH:			
Indo-European Telegraph - - - - - - -	24,334 3 7		
Red Sea and India Telegraph: Moiety of Annuity payable to Shareholders of the late Red Sea and India Telegraph Company (Act 25 & 26 Vict. c. 39) - -	18,027 – –		
Indian Telegraph Department: Absentee Allowances -	4,084 11 3		
Ditto: Special Pay and Expenses of an Officer of the Indian Telegraph Department on special duty; passages to India on appointment; share of Expenses of International Telegraph Office at Berne, &c. - -	978 17 3		
	47,424 12 1		
Telegraph Lines in India—Stores for India - - -	35,052 7 5		
		82,476 19 6	
ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS:			
His Highness Maharajah Duleep Sing - - - - - - - -		34,064 12 10	
			265,487 3 3
CHARGES ON THE REVENUE OF INDIA:			
INTEREST ON DEBT:			
Interest on Loans contracted in England: £. s. d.			
East India Bonds - - - 219,868 – –			
India Debentures - - - 362,513 11 1			
India 5 per Cent. Stock - - 860,005 13 9			
India 4 per Cent. Stock - - 1,081,588 6 6			
Temporary Loans - - - 23,876 13 5			
Outstanding dividends on East India Stock - - - - - - - 585 8 6			
	2,548,437 13 3		
Interest on the Indian Transfer Loan of 22nd April 1854	44,674 10 6		
		2,593,112 3 9	
INTEREST ON OTHER OBLIGATIONS:			
Interest on Deposits in Regimental Savings Banks of Men returned from India - - - - -	875 19 6		
Interest on the Balance of the India Office Provident Fund	248 16 10		
		1,124 16 4	
Carried forward - - - £.		2,594,237 – 1	265,487 3 3

No. 1.—An Account of the Receipts and Disbursements of the Home Treasury

	£. s. d.	£. s. d.
Brought forward - - -	162,407 17 5	1,076,657 7 6
Receipts—*continued.*		
Revenue, Ordinary—*continued.*		
Miscellaneous:		
East India Stock; Capital Stock of the East India Company; repayment by the Bank of England of Redemption Money unclaimed - - - - -	£. s. d. 1,382 3 6	
From the Commissioners of Income Tax; Allowance in respect of the assessments of Income Tax made at the India Office - - - - - - - - -	747 15 –	
Recovery of Costs in a suit instituted against the Secretary of State, &c. - - - - - - - -	373 4 10	
Moiety of Fees received at the Jeddah Consulate from 1875 to 1878 - - - - - - - - -	385 17 10	
From the Imperial Government for Departmental Expenses incurred in connection with the Abyssinian Expedition - - - - - - - - -	4,024 16 11	
Refunds in respect of Civil Furlough and Absentee Allowances, and other sums over-issued in the previous year - - - - - - - - -	620 18 4	
Sale proceeds of Books, Waste Paper, &c., and receipts on sundry accounts - - - - - - - -	947 3 4	
Miscellaneous Receipts connected with the Supply of Stores to India:		
Fines and Penalties incurred by Contractors in providing Stores and Freight £. s. d. 3,875 6 1		
Recoveries on account of detention of Lighters, &c. - - - - - - 192 16 6		
Proceeds of sale to the Inland Revenue Department of a Stamping Machine sent home from India - - - - 564 3 6		
Deposits made by various Firms for Drawings lent, sale proceeds of Sawdust, &c. 141 2 4		
Rent of Wharf adjoining the India Store Depôt, and the proportion of Rates and Taxes chargeable thereon - - 268 19 9		
	5,042 8 2	
		13,524 7 11
Army:		
Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment - - - - - - - -	16,817 19 10	
Proceeds of sales of unserviceable Military Stores, &c. -	6,067 1 10	
Indian Troop Service: Receipts from the Admiralty, Retrenchments on account of Messing, &c. - -	22,655 15 2	
Passage of Officers and Troops: Recoveries on account of Passage, Messing, &c. - - - - - -	246 1 7	
Refund of overpayments in previous years in respect of Stores for India, Military Pay, &c. - - -	323 7 –	
Indian Service Family Pension Fund - - -	1,708 13 7	
		47,818 19 –
Public Works:		
Royal Indian Engineering College:		
Fees from Students - - - - - - -	15,972 16 8	
Sale of Provisions, Farm Produce, &c. - -	808 9 6	
		16,781 6 2
Carried forward - - - £.	240,532 10 6	1,076,657 7 6

of the Government of *India*, from 1st April 1878 to 31st March 1879—*continued.*

	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -			2,594,237 - 1	265,487 3 3
DISBURSEMENTS—*continued.*				
CHARGES ON THE REVENUE OF INDIA—*continued.*				
ADMINISTRATION:				
England:				
Salaries of the Secretary of State, Under Secretaries of State, Members of the Council of India, Secretaries and Officers of the Secretary of State for India in Council, Assistant Military Secretary to His Royal Highness the Commander in Chief and Clerk, Assistant to Director of Transports at the Admiralty, two Members of the London Medical Board, &c. (for particulars, *see* page 42) - - - -	137,088 16 7			
Auditor and Assistants, under Act 21 & 22 Vict. c. 106, s. 52 - - -	4,830 4 2			
Store Department: Wages of Labourers, Cartage, Fees to Surveyors, Ground Rent of Premises, Rates and Taxes, Repairs, Supplies, &c. - - -	23,289 17 -			
Law Charges - - - - -	820 4 9			
Bank of England and Bank of Ireland for Management of Debt - - -	20,555 16 5			
Postage of Despatches to and from India	8,739 14 8			
Office Contingencies: Rates, Taxes, Coals, Gas, Candles, Furniture and Repairs, Stamps, Advertisements, Postage, Telegrams, Pay of Police, and various petty Charges - -	20,479 13 2			
		215,804 6 9		
India:				
Advance to Mr. J. Caird on appointment to Famine Commission in India	500 - -			
Expenses attending the Deputation of Lieutenant General R. Strachey, C.S.I., to India - - - - -	46 13 4			
Second moiety of cost of a Portrait of the late Earl of Auckland, and cost of frames for other portraits, for Government House, Calcutta - -	236 5 -			
Books and Newspapers supplied to India, not invoiced as Stores - -	1,307 15 6			
		2,090 13 10		
		217,895 - 7		
Stores for India - - - - - - - - -		456 13 4		
			218,351 13 11	
MINOR DEPARTMENTS:				
India Museum: Salaries and Allowances of the Staff, Pay of Police, and Contingent Expenses - - -		9,442 7 5		
Expenses in connection with the Indian Department at the Paris Exhibition of 1878 - - - - -		3,485 8 11		
Expenses of Survey and other Maps relating to India -		29 8 -		
Special Pay and Contingent Expenses of Officers employed in compiling the "Gazetteer of India" - -		2,998 17 7		
Freight from India of Iron and Coal, and cost of Experiments therewith - - - - - - - -		998 13 10		
Allowance to Consulates at Réunion and Cayenne for inspection of Coolie immigrants - - - -		600 - -		
Moiety of Expenses of the Mission of Major-General Sir F. J. Goldsmid, K.C.S.I., C.B., to inquire into the condition of Indian immigrants in Réunion - - -		693 11 11		
Cost of construction of a Tide-calculating Machine -		500 - -		
Remuneration to several Officers and others specially employed, and Miscellaneous Expenditure - -		2,795 5 10		
		21,543 13 6		
Stores for India - - - - - - - - -		5,538 5 4		
			27,081 18 10	
Carried forward - - - £.			2,839,670 12 10	265,487 3 3

No. 1.—An Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -	240,532	10	6	1,076,657	7	6
RECEIPTS—*continued.*						
Carried forward - - - £.	240,532	10	6	1,076,657	7	6

of the Government of *India*, from 1st April 1878 to 31st March 1879—*continued.*

		£. s. d.	£. s. d.
Brought forward - - -		2,839,670 12 10	265,487 3 3
DISBURSEMENTS—*continued.*			
CHARGES ON THE REVENUE OF INDIA—*continued.*			
LAW AND JUSTICE:			
Passage and outfit of a Puisne Judge of the High Court of Judicature at Calcutta - - - - - -	800 – –		
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports - - - - - - - -	150 – –		
	950 – –		
Stores for India: Books, &c. - - - - -	144 10 6	1,094 10 6	
MARINE:			
Pensions and Retired Allowances - - - -	42,719 9 10		
Furlough and Absentee Allowances - - - -	921 14 8		
Commutation of Pensions of Officers of the late Indian Navy	116 12 –		
Contribution towards the Expenses of Her Majesty's Ships employed in the Indian Seas - - - -	70,000 – –		
Purchase from the Colonial Government of Ceylon of a Light ship for the Krishna Shoal at the entrance of the Rangoon River - - - - - - - -	7,296 8 4		
Pay and Passages of Naval Officers, Leadsmen Apprentices in the Bengal Pilot Service, &c. - - -	1,223 6 3		
	122,277 11 1		
Stores for India - - - - - - - - -	21,724 19 9	144,002 10 10	
EDUCATION:			
Passage and Outfit of Educational Officers on appointment	- - -	1,154 – –	
ECCLESIASTICAL:			
Passage and Outfit of Chaplains on appointment - -	1,600 – –		
Stores for India: Altar Cloth and Communion Plate -	38 3 2		
		1,638 3 2	
MEDICAL:			
Royal India Lunatic Asylum, Ealing: Salaries and Allowances of the Staff; Board and Clothing of the Lunatics, and other expenses - - - - -	6,882 15 2		
Maintenance of Lunatics elsewhere than in the Royal India Lunatic Asylum; passage from India of Civil Lunatics, &c. - - - - - - - - - -	325 2 –		
		7,207 17 2	
STATIONERY AND PRINTING:			
Stationery, Printing, and Bookbinding, for the India Office, &c. - - - - - - - - - -	7,312 1 9		
Stores for India - - - - - - - -	180,712 3 8		
		188,024 5 5	
POLITICAL AGENCIES AND OTHER FOREIGN SERVICES:			
Mission to the Court of Persia - - - - -	12,000 – –		
Moiety of the salary of the British Consul at Jeddah -	200 – –		
Pay and contingent expenses of Officers in Political Employ, &c. - - - - - - - - -	484 4 7		
Stores for India: For Presents to Native Chiefs, &c. -	12,684 4 7		
SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES:	250 19 –		
		12,935 3 7	
Pensions:			
For Distinguished Services - - - - - -	9,121 7 6		
Ordinary to Officers on Retirement:			
Home Service, including Addiscombe, Haileybury, Warley, &c., retiring under Regulations in usual course - £. 19,111 13 4			
Retiring on reduction of Staff - - 47,534 8 10			
Uncovenanted Service of India - - 48,802 11 4			
Judges of High Courts, &c. - - 24,920 16 3			
St. Helena Establishment - - - 755 11 3			
Prince of Wales' Island Establishment 250 – –			
	141,375 1 –		
Compassionate and Miscellaneous - - -	23,455 4 7		
Widows and Families of Deceased Officers of—			
Home Service, from Funds (established by the East India Company) to which the Officers subscribed - - - £. 25,682 18 11			
Bengal Pilot Service, from Funds to which the Officers subscribed - - 4,838 1 1			
Late Indian Navy - - - - 593 4 10			
Indian Services, killed in the Mutiny, or otherwise, in discharge of duty - 8,052 16 1			
	39,167 – 11		
Carried forward - - - £.	213,118 14 –	3,195,727 3 6	265,487 3 3

No. 1.—An Account of the Receipts and Disbursements of the Home Treasury

		£.	s.	d.	£.	s.	d.
	Brought forward - - -	240,532	10	6	1,076,657	7	6
Receipts—*continued.*							
	Carried forward - - - £.	240,532	10	6	1,076,657	7	6

of the Government of *India*, from 1st April 1878 to 31st March 1879—*continued.*

	£.	s.	d.	£.	s.	d.	£.	s.	d.
Brought forward - - -	213,118	14	–	3,195,727	3	6	265,487	3	3
DISBURSEMENTS—*continued.*									
CHARGES ON THE REVENUE OF INDIA—*continued.*									
SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES—*continued.*									
Compensation Pensions to Officers and Petty Officers of the Maritime Service of the East India Company -	5,506	7	6						
Poplar Fund Pensions - - - - - - -	556	14	5						
Annuities of the Madras Civil Funds of 1800 and 1814 -	800	–	–						
Annual Donation to the Bengal Civil Fund - - -	2,500	–	–						
Annual Donation to the India Office Provident Fund for the years 1877–78 and 1878–79 - - - - -	2,000	–	–						
Grant to Mr. G. W. Kellner, C.S.I., on retirement, in special recognition of the value of his services to Government - - - - - - - - -	3,000	–	–						
Gratuities - - - - - - - - - -	264	14	4						
Gratuities granted on retirement to Members of the Uncovenanted Service of India not entitled to Pensions -	3,911	1	3						
Relief to distressed Natives of India - - - - -	258	–	–						
Subscriptions to Charities (Strangers' Home for Asiatics, Seamen's Hospital Society, and Soldiers' Daughters' Home) - - - - - - - - - -	355	–	–						
Annuities, Pensions, and Allowances payable in respect of the Indian Civil Service Annuity, Military, and Medical Funds, and the Indian Navy Fund:									
	£.	s.	d.						
Bengal Civil Service Annuity Fund	236,206	6	10						
Madras Civil Service - ditto -	94,282	15	5						
Annuity Branch of the Bombay Civil Fund - - - - -	62,222	13	–						
Bengal Military Orphan Society -	57,535	13	5						
Bengal Military Fund - -	174,962	7	8						
Madras - ditto - - -	172,601	8	4						
Bombay - ditto - - -	106,028	–	6						
Indian Navy Fund - - -	11,825	15	11						
Bengal Medical Retiring Fund -	47,528	8	3						
Madras Medical Fund - -	79,795	19	5						
Bombay Medical Retiring Fund -	38,798	1	3						
				1,081,787	10	–			
MISCELLANEOUS:							1,314,058	1	10
Examination Expenses and Allowances of Candidates for the Covenanted Civil Service of India - -				13,954	4	11			
Books relating to India - - - - - - -				1,087	13	9			
Subscription to the Royal Asiatic Society - - -				210	–	–			
Cost of Insignia of the Orders of the "Star of India" and the "Crown of India" - - - - - - -				4,100	–	–			
Freight to India, and Insurance, of Insignia of the Orders of the "Star of India" and the "Indian Empire"				37	13	10			
Salary of British Delegate to the Egyptian Board of Health, from April 1876 to March 1878 - - -				200	–	–			
Remuneration for Report on the affairs of His Highness Maharajah Duleep Sing - - - - - -				315	–	–			
Composition in lieu of Stamp Duty on India Bonds and Debentures - - - - - - - - -				425	–	–			
East India Stock; Capital Stock of the East India Company; payment of Redemption Money - - -				172	4	2			
Sundries - - - - - - - - - -				13	1	9			
Miscellaneous Charges connected with the supply of Stores to India:									
	£.	s.	d.						
Lighterage, Dock dues, Packing, &c. -	2,929	10	11						
Remission of Fines and Penalties incurred by Contractors in providing Stores and Freight - - -	3,388	1	11						
Freight from India and Dock charges of obsolete stamping machines sent home for sale - - - - -	41	6	1						
				6,358	18	11			
							26,873	17	4
Carried forward - - - £.							4,536,659	2	8	265,487	3	3

No. 1.—An Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -	240,532	10	6	1,076,657	7	6
Receipts—*continued.*						
Carried forward - - - £.	240,532	10	6	1,076,657	7	

of the Government of *India*, from 1st April 1878 to 31st March 1879—*continued.*

							£.	s.	d.	£.	s.	d.
Brought forward - - -							4,536,659	2	8	265,487	3	3
DISBURSEMENTS—*continued.*												
CHARGES ON THE REVENUE OF INDIA—*continued.*												
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES:				£,	s.	d.						
Covenanted Civil Service - - - - - - - - -				96,886	14	11						
Uncovenanted Service - - - - - - - - -				37,590	4	1						
Military Officers in Civil employ - - - - - - -				92,602	6	1						
							227,079	5	1			
ARMY:												
Effective:	£.	s.	d.									
Payments to Her Majesty's Exchequer on account of Disbursements by the War Office, in the year 1878-79, in respect of Her Majesty's British Forces serving in India, including Recruiting Charges and Pay of Colonels of Cavalry and Infantry - -	530,000	–	–									
Payment to the War Office on account of the balances due by India on the Contingent and Clothing Accounts - - - - -	30,000	–	–									
Payment to the War Office on account of non-commissioned Officers and Men of the Royal Engineers embarked for India during the year 1877-78 - - - - - -	1,920	–	–									
Furlough Allowances of Officers of the Indian Service - - - - - - - -	184,472	–	4									
Furlough Allowances of Officers of British Regiments serving in India, and Pay of Colonels Commandant of Artillery - -	127,330	9	1									
Advances to Regiments proceeding to India -	15,550	9	1									
Pay and Allowances during Voyage, of Regiments returning from India - - -	9,899	7	11									
Indian Troop Service - - - - - -	334,096	3	8									
Passage of Officers and Troops otherwise than in Troop Ships - - - - - - -	11,366	16	4									
Purchase of Stallions - - - - - -	14,973	5	7									
Cost of Medals - - - - - - -	44	9	1									
Allowance to Officers (formerly Indian Cadets at Sandhurst) on their promotion to the rank of Lieutenant - - - - - - -	900	–	–									
Cost of Education and Pay of Surgeons at Netley, and their Allowances on Appointment, &c. -	7,916	–	10									
Expenses incurred by Officers acquiring Scientific Knowledge - - - - - - -	713	10	5									
Freight from India of unserviceable Military Stores, &c. - - - - - - -	582	18	–									
One-third payable from Indian Revenues of Expenses incurred in respect of Land purchased at Port Said - - - - - -	45	17	3									
Pay and Expenses of Military Officers on special duty, and of Conductors of Ordnance studying at Woolwich; Pay and Travelling Expenses of Artisans for Gun Factory and Gunpowder Works in India, &c. - -	1,320	12	2									
	1,271,131	19	9									
Stores for India - - - - - - -	699,618	14	11									
				1,970,750	14	8						
Carried forward - - - £.				1,970,750	14	8	4,763,738	7	9	265,487	3	3

No. 1.—An Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -	240,532	10	6	1,076,657	7	6
Receipts—continued.						
Carried forward - - - £.	240,532	10	6	1,076,657	7	6

of the Government of *India*, from 1st April 1878 to 31st March 1879—*continued.*

	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	1,970,750 14 8	4,763,738 7 9	265,487 3 3.
DISBURSEMENTS—*continued.*			
CHARGES ON THE REVENUE OF INDIA—*continued.*			
ARMY—*continued.*			
Non-Effective: £. s. d.			
Payments to Her Majesty's Exchequer on account of Retired Pay, Pensions, &c., of Her Majesty's British Forces serving or having served in India:			
On account of the year £. s. d. 1875-76 - - - 100,000 – –			
On account of the year 1878-79 - - - 550,000 – –			
650,000 – –			
Retired Pay of Officers of the Indian Service, including Colonels' Allowances - - - 1,107,650 9 11			
The capitalised value of Annuities granted to Officers of the Indian Army on retirement, representing the estimated value of their prospective claim to the Colonel's Allowance - 98,224 – –			
Gratuity, equal to value of his Commission, granted to an Officer of a British (formerly Indian) Regiment on his retirement from the Service - - - - - - - - 850 – –			
Lord Clive's Fund: Pensions - - - 76,501 18 2			
Lord Clive's Fund: Payments to Representatives of Lord Clive - - - - - - 1,432 – –			
Indian Service Family Pension Fund - - 1,415 18 6			
	1,936,074 6 7		
Military Operations in Afghanistan.		3,906,825 1 3	
Passage to India of Officers specially ordered to return to duty in consequence of the Expedition - - - - - -	2,956 12 3		
Stores for India - - - - - - - - - - -	73,153 13 –		
		76,110 5 3	
PUBLIC WORKS, ORDINARY:			
Royal Indian Engineering College: Salaries of President, Professors, &c.; Wages of Servants; Provisions, and Contingent Expenses - - - - - - - - - -	21,092 19 2		
Salaries and Travelling Allowances, while gaining practical experience in their profession, of Students retained in this country after having passed out of the Royal Indian Engineering College - - - - - - - - - -	4,967 – 8		
Expenses attending the Examination of Candidates for the Civil Engineer Establishment, Passages to India on appointment, &c.	2,313 9 1		
Furlough Pay and Allowances of Military Officers in the Public Works Department - - - - - - - - -	35,657 6 2		
Absentee Allowances of Officers of the Uncovenanted Service employed in the Public Works Department - - -	31,156 9 7		
Expenses of Officers of the Public Works Department, visiting Works, &c. - - - - - - - - - -	237 7 5		
	96,324 12 1		
Stores for India - - - - - - - - - -	2,826 11 9		
		99,151 3 10	
EXPENDITURE CONSEQUENT ON FAMINE IN MADRAS:			
Stores for India: Tools for use on Famine Relief Works - - - - -		596 17 2	
			8,846,421 15 3
EXPENDITURE, ORDINARY, carried forward - - - £.			9,111,908 18 6

No. 1.—An Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -	240,532	10	6	1,076,657	7	6
Receipts—*continued.*						
REVENUE, ORDINARY - - -				240,532	10	6
REVENUE FROM PRODUCTIVE PUBLIC WORKS:						
Irrigation:						
Rent of Houses acquired from the East India Irrigation and Canal Company - -				552	1	9
DEBT:						
Permanent Debt Incurred:	£.	s.	d.	£.	s.	d.
India 4 per Cent. Stock sold - - - -	1,855,583	13	9			
India 4 per Cent. Debentures sold - - - -	371,000	–	–			
				2,226,583	13	9
Temporary Debt Incurred:						
Temporary Loans on security of East India Bonds - - - -				1,500,000	–	–
Receipts of Service Funds bearing Interest:						
India Office Provident Fund - - - - - - - -				10,025	3	2
						3,736,608 16 11
DEPOSITS:						
Premium realised by the sale of India 4 per Cent. Stock, &c. - - - - - - - -						20,056 10 4
REPAYMENT OF ADVANCES:						
In repayment of Disbursements in England for Purchase of Malt Liquor on behalf of the Imperial Government, &c. - - - - - - -				3,007	6	10
In repayment of Disbursements in England on account of the Abyssinian Expedition - - - - - - - - - - - - -				4,842	1	1
						7,849 7 11
Carried forward - - - £.						5,082,256 14 11

of the Government of *India*, from 1st April 1878 to 31st March 1879—*continued.*

				£. s. d.
EXPENDITURE, ORDINARY, brought forward - - -				9,111,908 18 6
DISBURSEMENTS—*continued.*				
CHARGES ON THE REVENUE OF INDIA—*continued.*				
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (WORKING EXPENSES AND INTEREST):				
GUARANTEED RAILWAYS—INTEREST:	£. s. d.		£. s. d.	
Bombay, Baroda, and Central India Railway Company	400,314 5 8			
Eastern Bengal Railway Company - - - - -	147,136 13 5			
East Indian Railway Company - - - - - -	1,488,940 16 7			
Great Indian Peninsula Railway Company - -	1,117,241 11 2			
Madras Railway Company - - - - - -	516,961 16 2			
Oude and Rohilkund Railway Company - - -	271,670 1 6			
Scinde, Punjab, and Delhi Railway Company - -	551,836 5 –			
South Indian Railway Company - - - -	195,174 4 6			
			4,689,275 14 –	
GUARANTEED IRRIGATION WORKS—INTEREST:				
Madras Irrigation and Canal Company - - - - - - - - -			49,983 6 –	
IRRIGATION—WORKING AND MAINTENANCE:			4,739,259 – –	
Ground Rent, Insurance, and Taxes, in respect of Houses acquired from the East India Irrigation and Canal Company - - - - - -			128 7 –	
				4,739,387 7 –
				13,851,296 5 6
DEBT:				
PERMANENT DEBT DISCHARGED:				
India 4 per Cent. Debentures - - - - - - - - -			2,874,500 – –	
TEMPORARY DEBT DISCHARGED:				
Temporary Loan on security of an East India Bond - - - - -			500,000 – –	
PAYMENTS OUT OF DEPOSITS OF SERVICE FUNDS BEARING INTEREST:				
India Office Provident Fund - - - - - - - - - -			198 10 11	
				3,374,698 10 11
DEPOSITS:				
Commission on sales and renewals of India Debentures - - - - - - - - -				2,333 8 9
PRODUCTIVE PUBLIC WORKS, CAPITAL EXPENDITURE:				
	Stores.	Other Charges.		
	£. s. d.	£. s. d.	£. s. d.	
State Railways - - - -	673,042 5 11	10,364 – 11	683,406 6 10	
Irrigation Works - - - -	9,462 13 4	- -	9,462 13 4	
				692,869 – 2
£.	682,504 19 3	10,364 – 11		
ADVANCES REPAYABLE:				
For purchase of Malt Liquor on behalf of the Imperial Government, &c. - -			5,851 15 5	
Disbursements in England on account of the Abyssinian Expedition - -			1,105 – –	
				6,956 15 5
Carried forward - - - £.				17,928,154 – 9

No. 1.—An Account of the Receipts and Disbursements of the Home Treasury

				£. s. d.
			Brought forward - - -	5,082,256 14 11
Receipts—*continued.*				
GUARANTEED RAILWAY COMPANIES:				
On account of Capital, under their respective Deeds of Contract:	£. s. d.			
East Indian Railway Company - - - - - -	62,141 16 4			
Great Indian Peninsula Railway Company - - -	362,345 - -			
Madras Railway Company - - - - - - -	136,148 2 4			
Oude and Rohilkund Railway Company - - -	300,055 - -		860,689 18 8	
On account of Transfer Fees, Recoveries on account of Insurance, &c.:				
Bombay, Baroda, and Central India Railway Company -	344 12 1			
Eastern Bengal Railway Company - - - - - -	54 - -			
East Indian Railway Company - - - - - -	635 5 1			
Great Indian Peninsula Railway Company - - -	4,654 2 10			
Madras Railway Company - - - - - - -	4,003 - 10			
Oude and Rohilkund Railway Company - - -	193 13 7			
Scinde, Punjab, and Delhi Railway Company - -	426 4 4			
South Indian Railway Company - - - - - -	2,798 5 3		13,109 4 -	
				873,799 2 8
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:				
Repayments by Her Majesty's Treasury and other Public Departments:	£. s. d.			
Of Disbursements in India on account of the Expedition to the Mediterranean - - - - - - - - -	400,000 - -			
Of Advances in India on account of the Emigration of Coolies	5,596 5 4			
Of Pensions paid in India to Native Family Pensioners on account of Expeditions to China, and to retired Hong Kong Police, &c. - - - - - - - - -	1,811 5 6			
Of Pensions paid in India to Out-pensioners of Chelsea Hospital - - - - - - - - - -	40,180 17 3			
Of Supplies to Her Majesty's Ships on the East India Station - - - - - - - - - -	14,415 10 1			
Of one moiety of the Zanzibar Consulate Expenses, and of the Muscat Subsidy, for the year 1878–79 - - -	6,000 - -			
Of Expenses of Colonel Browne's Mission to Yunnan -	8,195 6 9			
Of sundry Advances made in India on behalf of the Imperial Government - - - - - - - -	11,566 7 4			
Of Disbursements in India on account of the Abyssinian Expedition - - - - - - - - -	7,360 14 2		495,126 6 5	
Miscellaneous Receipts - - - - - - - - - - - -			6,605 14 -	
Bills of Exchange on India - - - - - - - - - - -			13,948,565 4 9	
Amount remitted from India by Bills of Exchange on London - - - -			1,516,192 11 3	
				15,966,489 16 5
			£.	21,922,545 14 -

India Office, 27 January 1880.

I certify that this Account has been examined under my directions; and that,

India Audit Office,
12 May 1880.

of the Government of *India*, from 1st April 1878 to 31st March 1879—*continued.*

		£. s. d.
	Brought forward - - -	17,928,154 – 9
DISBURSEMENTS—*continued.*		
GUARANTEED RAILWAY COMPANIES:		
On account of Stores, Establishment Charges, &c.:	£. s. d.	
Bombay, Baroda, and Central India Railway Company - - - -	164,155 14 3	
Eastern Bengal Railway Company - - - - - - - -	86,174 17 9	
East Indian Railway Company - - - - - - - - -	496,778 5 8	
Great Indian Peninsula Railway Company - - - - - - -	596,262 16 10	
Madras Railway Company - - - - - - - - - -	164,275 1 8	
Oude and Rohilkund Railway Company - - - - - - -	21,638 12 11	
Scinde, Punjab, and Delhi Railway Company - - - - - -	147,121 17 6	
South Indian Railway Company - - - - - - - - -	122,936 13 8	
		1,799,344 – 3
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:		
Advances on account of the Bengal, Madras, and Bombay Civil Funds - -	165,500 – –	
Her Majesty's Postmaster General, on account of Postage collected in India -	39,563 12 3	
Ditto - - ditto - - on account of Sums received in India for Money Orders - - - - - - - - -	67,345 10 6	
Family Remittances, Remittances by Administrators General, &c. - - -	585,576 14 4	
Miscellaneous Payments to be brought to charge or recovered in India - -	*99,713 15 1	
Copper supplied to the Calcutta Mint for Coinage purposes - - - -	19,894 3 4	
Stores chargeable to Provincial and Local Funds; to Foreign States; and against Income derived from Roorkee and other Workshops - - - - -	99,528 16 11	
		1,077,122 12 5
TOTAL DISBURSEMENTS - - - £.		20,804,620 13 5
BALANCE on the 31st March 1879, including Sums in the hands of Sub-Accountants - -		1,117,925 – 7
	£.	21,922,545 14 –

Thos. W. Keith, Accountant General.

* Includes 1,171 *l.* 2 *s.* 8*d.* repaid to the Foreign Office in adjustment of the Zanzibar Consulate expenses, and of the Muscat Subsidy, to 31st March 1878.

subject to the observations contained in the annexed Report, it is correct.

Walter Carew Cocks, Auditor.

REPORT of the AUDITOR upon the INDIAN HOME ACCOUNTS from 1st April 1878 to 31st March 1879, prepared and submitted to Parliament, and to the Secretary of State in Council, in pursuance of 52nd section of 21 & 22 Vict. c. 106.

1. OF the sums disallowed and surcharged in my Report on the previous (1877-78) Account, the whole have been recovered, or otherwise adjusted, with the exception of the following, viz.:—

£. 48. 2 *s.* 3 *d.*, a part recoverable of the cost of experiments with coal and iron received from India.

£. 150, a subscription due by two commercial bodies, for copies of work on the textile manufactures of India.

£. 2. 12 *s.* 1 *d.*, a sum due on account of messing.

£. 80, an amount due by a student who has left the Royal Indian Engineering College, and which sum will be discharged in quarterly payments.

£. 33. 8 *s.* 8 *d.*, an amount overpaid to the War Office.

I now propose to offer some observations upon the transactions which have occurred on the Accounts for the year 1878-79.

RECEIPTS.

TELEGRAPH.

2. "Indo-European Telegraph - - - - - - £. 23,067. 1 *s.* 10 *d.*"

An arrangement has been entered into during the year between the Eastern Telegraph Company, the Indo-European Telegraph Company, and the Indo-European Government Telegraph Department, on the principle of a common purse.

The above amount, which is the balance of the Telegraph Receipts (the larger sum being shown in the Indian portion of the Finance and Revenue Accounts), includes the Government share derived under that arrangement.

The examination of this portion of the account has been submitted to a test audit only (a proceeding for which I have no Parliamentary sanction), for the reason that the strength of my Department is not sufficient to allow of the examination being conducted in full detail.

3. The accounts of the Government Department, however, are not presented in the most convenient form for audit; but I have ventured to submit a form of account for the consideration of the Secretary of State in Council, which, if accepted, would, I think, render a detailed audit not worth the great cost which it would necessarily involve, for I should then, probably, as explained below, be able to ascertain the correctness of the several common purse accounts by means of a test audit.

A verbal rate has been adopted by each Administration; and as the common purse is only interested in messages which are despatched from, or received by, the officers in India, the aggregate number of words can be checked by the returns received from those officers. If the detailed statements submitted to me by the three accounting (independent) Administrations, above referred to, approximately agree with those returns, they might reasonably be accepted as a fair test of the general correctness of the account.

The Accountants would, of course, be called upon to furnish explanation in the event of any discrepancies appearing.

MISCELLANEOUS.

4. "Moiety of fees received at the Jeddah Consulate, from 1875 to 1878— £. 385. 17 *s.* 10 *d.*"

This amount should be shown under the heading "Political Agencies and other Foreign Services," to correspond with the contra side of the account.

5. A similar remark applies to other items exhibited under this general heading of "Miscellaneous." The receipts and disbursements affecting the same accounts should be classified alike, but this has not been done.

Moreover, it appears that several other items have not been correctly or consistently classified, and consequently the account is so far imperfect that no accurate data can be obtained from the figures given in the abstract.

Having submitted for the consideration of the Secretary of State in Council my views on the subject of these imperfections, I withhold any further observations thereon until his decision has been given.

6. "Miscellaneous Receipts connected with the supply of stores to India; deposits made by various firms, for drawings lent; sale proceeds of sawdust, &c. - £. 141. 2 *s.* 4 *d.*"

This amount should be increased by a sum of 80 *l.* 6 *s.* 1 *d.*, short credited, which must be surcharged.

ARMY.

7. "Proceeds of sales of unserviceable military stores, &c. - £. 6,067. 1 *s* 10 *d.*"

The sum of 202 *l.* 4 *s.* 4 *d.*, an outstanding debt, must be surcharged.

PUBLIC WORKS.

8. "Royal Indian Engineering College: fees from students - £. 15,972. 16 *s.* 8 *d.*"

A college fee of 50 *l.*, short credited, and a sum of 180 *l.*, for outstanding deferred fees, must be surcharged.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.

9. "Repayment of sundry advances made in India, on behalf of the Imperial Government - - - - - - - - - - - - £. 11,566. 7 *s.* 4 *d.*"

A further sum of 360 *l.*, short credited in this account, and an amount of 40 *l.* outstanding, must be surcharged.

DISBURSEMENTS.

POST OFFICE.

10. "Payments under the postal arrangement with the Lords of Her Majesty's Treasury - - - - - - - - - - - - - £. 70,000."

This amount is an advance for the year 1878–79.

11. In my previous Report I stated that the accounts for the years 1876–77 and 1877–78 had not been rendered to my Department for examination. I have now to say that those accounts were not reported ready for examination until October 1879 and March 1880 respectively. They have been examined; but inasmuch as the balances since paid are not shown in the Home Accounts now under review, I postpone making any observation thereon until next year.

Telegraph.

12. "Indo-European Telegraph - - - - - - £. 24,344 3 *s.* 7 *d.*"

The details of this amount are shown in Statement No. 8, pages 47 to 53. I have objected to the expenditure incurred in the purchase of the "Patrick Stewart" (which vessel replaces the former Telegraph ship), being charged to "Capital," but as the question has been referred to India, I postpone any further allusion to it until my next Report, when a decision will no doubt have been arrived at.

Allowances and Assignments under Treaties and Engagements.

13. "His Highness Maharajah Duleep Sing - - - £. 34,064. 12 *s.* 10 *d.*"

This amount includes a sum of 13,000 *l.*, "advanced as a loan, subject to such conditions "in respect to interest and eventual repayment as may be hereafter determined upon."

Administration.

14. "Store Department: Wages of labourers, cartage, fees to surveyors, ground-rent "of premises, rates and taxes, repairs, supplies, &c. - - - - £. 23,289. 17 *s.*"

The sums of 1 *l.* 5 *s.* and 2 *s.* 10 *d.* overpaid must be disallowed.

Minor Departments.

15. "Remuneration to several officers and others specially employed, and miscellaneous expenditure - - - - - - - - - - - £. 2,795. 5 *s.* 10 *d.*"

This amount includes two advances, aggregating 250 *l.*, on account of some statistical tables which have not yet been completed, and for which no account has been rendered. The sum of 250 *l.* must therefore be disallowed.

It also includes the sum of 32 *l.* 17 *s.* 1 *d.*, the unexpended balance of an imprest given in aid of the production of a scientific publication, erroneously treated as a final charge against the Revenues of India, which must be disallowed.

It further includes a grant of 100 *l.* in aid of another scientific publication, which has not been vouched and must also be disallowed.

Marine.

16. "Stores for India - - - - - - - - - £. 21,724. 19 *s.* 9 *d.*"

The sum of 2 *s.* 1 *d.* overpaid must be disallowed.

Superannuation, Retired, and Compassionate Allowances.

17. "Pensions - - - - - - - - - - £. 141,375 1 *s.* 0 *d.*"

The Pensions, enumerated on pages 44 and 45, have been granted under the general powers of the Secretary of State in Council, and are therefore distinguished from those set forth in Statement No. 6, page 46, which have been assigned under the provisions of the Acts 21 & 22 Vict. c. 106, and 22 Vict. c. 26.

Miscellaneous.

18. "Miscellaneous Charges connected with the Supply of Stores to India: Lighterage, dock dues, packing, &c. - - - - - - - - £. 2,929. 10 *s.* 11 *d.*"

The sum of 29 *l.* 10 *s.* 7 *d.*, due by a contractor for demurrage, must be surcharged.

ARMY—EFFECTIVE.

19. "Payments to Her Majesty's Exchequer on account of Disbursements by the War Office in the year 1878–79, in respect of Her Majesty's British Forces serving in India, including Recruiting Charges and Pay of Colonels of Cavalry and Infantry £. 530,000."

This is the last sum payable in pursuance of the compromise arrived at under the terms of the Treasury Minute of 2nd July 1878.

Since the issue of the Treasury Minute above mentioned no agreement has been arrived at between the War and India Offices as to the amount which the latter office is to contribute towards the expenses of British Troops employed in India, and consequently the examination of the Army Effective Account is suspended.

20. "Furlough allowances of officers of the Indian Service - £. 184,472. 0 *s.* 4 *d.*"

Included in this amount are payments made to officers who proceeded from Malta to this country on sick leave, or whose furlough in this country was broken by their being called upon to join their regiments there. But as particulars of the arrangement under which recoveries on this account will have to be made from the Imperial Government have not, so far as I am aware, been yet determined, I am unable to form any opinion as to the probable amount so recoverable. For these reasons I cannot certify to the correctness of this amount.

21. "Furlough allowances of officers of British regiments serving in India, and pay of Colonels Commandant of Artillery - - - - - £. 127,330. 9 *s.* 1 *d.*"

The sum of 1,218 *l.* 14 *s.* 3 *d.* having been overpaid must be disallowed.

22. "Indian Troop Service - - - - - - - £. 334,096. 3 *s.* 8 *d.*"

On reference to my last three Reports, it will be seen that, for the reasons there given, I was unable to vouch for the expenditure of those years.

I regret to say that, for similar reasons, I am unable to say anything in relation to the expenditure for the present year. Attention is, however, invited to the remarks on this subject which I venture to offer in the concluding paragraph of this Report.

It may also be stated that sums amounting to 17 *l.* 15 *s.* 3 *d.* due to this service, not having been recovered within the year, must be surcharged.

23. "Stores for India - - - - - - - £. 699,618. 14 *s.* 11 *d.*"

The sums of 14 *l.* 2 *s.* 10 *d.* and 11 *s.* 6 *d.* for value of Stores due must be surcharged.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.

24. "Family Remittances, Remittances by Administrators General, &c. £. 585,576. 14 *s.* 4 *d.*"

The sums of 28 *l.* 4 *s.* 1 *d.* and 12 *l.* overpaid must be disallowed.

25. "Miscellaneous Payments to be brought to charge or recovered in India, £. 99,713. 15 *s.* 1 *d.*"

The sum of 95 *l.* 16 *s.* 9 *d.* overpaid must be disallowed.

26. The Remittance Account comprises items which, though inserted in abstract in the Public Accounts, are really of a very voluminous character, involving thousands of receipts and payments, in respect of which there are corresponding payments and receipts in India.

Many

Many of these payments and receipts are included in the Finance and Revenue Accounts in a different year from that in which they are exhibited in the Home Accounts of the Government of India. Hence a system of account has been established for the purpose of effecting an agreement between these transactions, *i.e.*, to ascertain whether the payments brought to charge in India are recovered in England, and *vice versâ*.

Hitherto this Account has not been audited, my examination having been confined to an inspection of the advices and vouchers produced in support of the Remittance Account; but I am of opinion that this examination has been of too limited a description, and I therefore propose to extend it, but without an increase to the staff of my department a test audit only can be applied. I hope, however, even with this test audit, to be able next year to report as to the general correctness of the Account.

27. It will be observed on reference to the Account that the balance on 31st March 1879 was 1,117,925 *l.* 0 *s.* 7 *d.*, but this amount must be increased by the addition of the following sums:—

	£.	*s.*	*d.*
Disallowances on the account for 1877-78 - - -	33	8	8
Surcharges - - - - - - - - - -	280	14	4
Disallowances on the present account - - - -	1,739	2	1
Surcharges - - - - - - - - - -	974	10	7
£.	3,027	15	8

The balance on the Account will therefore be 1,120,952 *l.* 16 *s.* 3 *d.*

28. In concluding this Report, perhaps I may be allowed to draw attention to the fact that since the time that I had the honour of being appointed Auditor of the Indian Home Accounts I have never been able to certify to the correctness as a whole of the account of any one year.

This difficulty arises from the fact that, in the case of almost all the offices with which the India Office is concerned, there exists (as must of necessity be the case) some conflict of opinion as to the charges for which England and India are respectively responsible.

In the present account, as already pointed out (*see* Paragraph No. 21 on the Troop Service), I draw attention, for the fourth time, to the fact of my being unable to certify to the correctness of the account pending the settlement of a question of some importance; for although some progress has been made in the matter referred to since the date of my last Report, the entire adjustment has not yet been effected.

Further, in Paragraph No. 26 of my Report for the year 1877-78, I stated that a question of some magnitude had been raised as to the prices charged for certain Stores supplied by the War Office. This question still remains open. And, secondly, that a sum of 33 *l.* 8 *s.* 8 *d.* had been overpaid to them for drawings supplied. This overpayment, however, the War Office decline to admit, on the ground that the prices charged were only fair and reasonable.

Under Army—Effective, I have already stated (*see* Paragraph No. 18) that the examination of the account has been suspended since the 1st April 1879, owing to the want of some agreement or basis of examination. And, secondly, that the amount due from the Imperial Government in respect of the furlough pay in this country of Indian officers engaged in the Malta Expedition has not yet been decided on.

For these and other reasons the accounts presented to Parliament do not give accurate information as to the expenditure properly applicable to the year, and so long as this is the case, one great object of their presentation is defeated.

See Parliamentary Paper on this subject, No. 419, Session 1877.

I therefore trust that I shall not be considered as overstepping the limits of my duty as Auditor if I venture to express a hope that, either by the creation of some tribunal to which all matters in dispute might be referred, or, in some other way, provision may be made for the settlement of all questions on which differences of opinion may arise, and that thus (in some measure, at all events) the recurrence of those delays in the adjustment of accounts which are the source of much inconvenience, and which were so strongly deprecated by the Committee of Public Accounts in their second Report (fo. 16) for the Session of 1879, may be prevented.

India Audit Office,
12 May 1880.

Walter Carew Cocks, Auditor.

REPORT of the AUDITOR of the INDIAN HOME ACCOUNTS on the STORES ACCOUNTS from 1 April 1878 to 31 March 1879, prepared and submitted to Parliament, and to the Secretary of State in Council, in pursuance of Section 52 of 21 & 22 Vict. c. 106.

1. I HAVE again to report that the whole of the returned packing accounts have not been received; I am consequently unable to certify to the correctness of the account.

The number of returned packing accounts outstanding as compared with former years is very small, and I am therefore not without hope that at some future time the whole of them will have been transmitted to England previously to the presentation of my Report.

2. Some questions having been raised with respect to certain Stores in stock at the India Government Depôt, which have not been replied to, I am unable at present to offer any remarks thereon.

3. With reference to the last paragraph in my Report for the year 1877–78, in which I stated that I would defer making any observations on the map and book accounts pending the operation of stock-taking, I have now to state that the question of the best mode of auditing the book accounts is under consideration. With regard to the Maps I trust that I may be able next year to report that the accounts are entirely satisfactory.

India Audit Office,
12 May 1880.

Walter Carew Cocks, Auditor.

No. 2. - - - - - - - - - -

AN ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HOME TREASURY

RECEIPTS.

			£.
Balance on the 1st April 1879 - - - -			1,117,925
REVENUE, ORDINARY:			
FOREST:		£.	
Receipts from Students for the Indian Forestry Department, on account of their expenses at the Forest School at Nancy - - - - - - - - -		1,491	
MINT:			
Proceeds of Sales of Indian Coins sent to this Country for Assay - - - -		38	
TELEGRAPH:			
Indo-European Telegraph - - - - - - - - - - - - -		27,176	
INTEREST:	£.		
Interest realised from investment of Cash Balance - - - -	7,619		
Interest on India Debt, remaining unclaimed for 10 years, repaid by the Bank of England - - - - - - - - - -	2,167		
Unclaimed Dividends on East India Stock, repaid by the Bank of England, pursuant to the 27th section of Act 36 Vict. c. 17 - -	39		
		9,825	
MINOR DEPARTMENTS:			
Proceeds of Sales of Chinchona Bark - - - - - - -	35,293		
Receipts in respect of the India Museum, for admissions, sale of guide-books, &c. - - - - - - - - - -	159		
Subscription from the Oriental Museum at Vienna for a copy of the work on the Textile Manufactures of India - - - - -	75		
Sale proceeds of books, maps, &c. - - - - - - - -	239		
		35,766	
MARINE:			
Contribution from the Imperial Government towards the provision of a new vessel to replace the Indian Government steamer "Comet" on the inland waters of Turkish Arabia - - - - - -	3,000		
Refunds in respect of pay, &c., over-issued in previous years - -	17		
		3,017	
MEDICAL:			
Royal India Lunatic Asylum, Ealing: Pay, pensions, &c., of inmates appropriated to their maintenance - - - - £. 2,543			
Sale of farm produce, &c. - - - - - - - - - 120			
	2,663		
On account of the maintenance of a lunatic in Broadmoor Asylum -	60		
Refund of overpayment in respect of the maintenance of a lunatic in the year 1878–79 - - - - - - - - - -	28		
		2,751	
STATIONERY AND PRINTING:			
Refund of overpayments in previous years on account of Stores for India - -		916	
RECEIPTS IN AID OF SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES:			
Subscriptions to Widows' Funds of the Home Establishment of the East India Company, Fees, &c. - - - - - - - - -	10,591		
Subscriptions to the Bengal Civil Service Annuity Fund, the Indian Military and Medical Funds, and the Indian Navy Fund:			
	£.		
Bengal Civil Service Annuity Fund - - - - -	1,920		
Bengal Military Orphan Society - - - - -	20,860		
Bengal Military Fund - - - - - - -	33,073		
Madras - ditto - - - - - - - -	19,103		
Bombay - ditto - - - - - - - -	11,787		
Indian Navy Fund - - - - - - - -	2,079		
Bengal Medical Retiring Fund - - - - -	164		
Madras Medical Fund - - - - - - -	465		
	90,351		
		100,942	
Carried forward - - - £.		181,922	1,117,925

- - - - - - - - - No. 2.

of the GOVERNMENT of *India*, from 1st April 1879 to 31st March 1880.

DISBURSEMENTS.

EXPENDITURE, ORDINARY:

CHARGES CONNECTED WITH THE COLLECTION OF THE REVENUE, AND DIRECT CLAIMS THEREON:

	£.	£.	£.
LAND REVENUE:			
Law Charges in connection with Appeals from India, a portion of which is recoverable in India - - - - - - - - -	457		
Stores for India: For use in the Revenue Survey, &c. - - -	192		
		649	
FOREST:			
Allowances to successful Candidates for the Indian Forestry Department; Passages to India on appointment; Fees to Professors for Instruction, &c. - - - - - - - - - - -	4,123		
Stores for India: Machinery for use in the Scinde Forests - -	854		
		4,977	
SALT—Stores for India: Hydrometers and salt-weighing Machine - - - -		223	
OPIUM—Stores for India: Hose, &c., for the Patna Opium Agency - - - -		156	
STAMPS—Stores for India - - - - - - - - - - - - - -		37,350	
MINT:	£.		
Cost of Assay of Indian Coins - - - - - - - -	22		
Stores for India - - - - - - - - - - -	8,261		
		8,283	
POST OFFICE:			
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury - - - - - - - - - - - -	96,434		
Subsidy to the Euphrates and Tigris Steam Navigation Company, on account of the Mail Service between Bussorah and Bagdad - -	3,600		
	100,034		
Stores for India - - - - - - - - - - -	27,398		
		127,432	
TELEGRAPH:			
Indo-European Telegraph - - - - - - - - -	27,472		
Red Sea and India Telegraph: Moiety of Annuity payable to Shareholders of the late Red Sea and India Telegraph Company (Act 25 & 26 Vict. c. 39) - - - - - - - - -	18,027		
Indian Telegraph Department: Absentee Allowances - - -	4,745		
Ditto: Special Pay and Expenses of an Officer of the Indian Telegraph Department on special duty; Passages to India on Appointment; Share of Expenses of International Telegraph Office at Berne, &c. -	1,078		
	51,322		
Telegraph Lines in India—Stores for India - - - - -	45,516		
		96,838	
ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS:			
His Highness Maharajah Duleep Sing - - - - - - - - -		21,065	
			296,973

CHARGES ON THE REVENUE OF INDIA:

	£.	£.	£.
INTEREST ON DEBT:			
Interest on Loans contracted in England:			
East India Bonds - - - - - - -	204,445		
India Debentures - - - - - - -	294,067		
India 5 per Cent. Stock - - - - -	860,489		
India 4 per Cent. Stock - - - - -	1,177,400		
Temporary Loans - - - - - - -	7,800		
Outstanding Dividends on East India Stock - -	260		
		2,544,461	
Interest on the Indian Transfer Loan of 22nd April 1854 - - -		44,674	
		2,589,135	
INTEREST ON OTHER OBLIGATIONS: Interest on the Balance of the India Office Provident Fund - - - - - - - - - - - - - - - -		427	
Carried forward - - - £.		2,589,562	296,973

No. 2.—An Estimated Account of the Receipts and Disbursements of the Home Treasury

	£.	£.
Brought forward - - -	181,922	1,117,925
Receipts—*continued.*		
Revenue, Ordinary—*continued.*		
Miscellaneous:		
Repayment by the East Indian Railway Company of Law Charges incurred by the Secretary of State in connection with the passing of the "East Indian Railway Company Purchase Act, 1879" - - - - - - - - - -	£. 530	
From the Commissioners of Income Tax; Allowance in respect of the assessments of Income Tax made at the India Office -	740	
Refunds in respect of a Civil Absentee Allowance and a small sum, over-issued in previous years - - - - - - -	53	
Sale proceeds of Books, Waste Paper, &c., and receipts on sundry Accounts - - - - - - - - - - -	936	
Miscellaneous Receipts connected with the supply of Stores to India:		
Fines and Penalties incurred by Contractors in providing Stores and Freight - - - £. 8,660		
Recoveries on account of detention of Lighters, &c. - - - - - - - - - 60		
Repayment by the East Indian Railway Company of expenses incurred on their behalf in the Store Department in connection with experiments in Electric Lighting - - - - 581		
Recovery from Contractors of cost of re-inspecting clothing damaged in transit, sale proceeds of unserviceable stores, sawdust, &c. - - 327		
Rent of Wharf adjoining the India Store Depôt, and the proportion of Rates and Taxes chargeable thereon - - - - - - - 359		
	9,987	
		12,246
Army:		
Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment -	14,303	
Proceeds of Sales of unserviceable Military Stores, &c. - -	1,578	
Discharge Purchase Money - - - - - - - -	142	
Indian Troop Service: Receipts from the Admiralty, Retrenchments on account of Messing, &c. - - - - - - -	57,031	
Passage of Officers and Troops: Recoveries on account of Passage, Messing, &c. - - - - - - - - -	500	
Amount recovered in respect of advances made to the War Office, in excess of the Pensions paid through that Department in the years 1874–75 and 1875–76 chargeable against Indian Revenues	13,358	
Refund of over-payments in previous years in respect of Military Pay and Stores for India - - - - - - - -	788	
Indian Service Family Pension Fund - - - - -	1,812	
		89,512
Public Works:		
Royal Indian Engineering College:		
Fees from Students - - - - - - - -	14,499	
Sale of Provisions, Farm Produce, &c. - - - -	759	
		15,258
Carried forward - - - £.	298,938	1,117,9

of the Government of *India*, from 1st April 1879 to 31st March 1880—*continued.*

			£.	£.
		Brought forward - - -	2,589,562	296,973
DISBURSEMENTS—*continued.*				
CHARGES ON THE REVENUE OF INDIA—*continued.*				
ADMINISTRATION:				
England:	£.	£.		
Salaries of the Secretary of State, Under Secretaries of State, Members of the Council of India, Secretaries and Officers of the Secretary of State for India in Council, Assistant Military Secretary to His Royal Highness the Commander in Chief and Clerk, Consulting Officer for the Indian Troop Service, two Members of the London Medical Board, &c. (for particulars, *see* page 42) - - - - - - - -	136,080			
Auditor and Assistants, under Act 21 & 22 Vict. c. 106, s. 52 - - - - - - - - - - -	4,729			
Store Department: Wages of Labourers, Cartage, Fees to Surveyors, Ground Rent of Premises, Rates and Taxes, Repairs, Supplies, &c. - - - - - -	23,485			
Law Charges - - - - - - - - - -	1,455			
Bank of England and Bank of Ireland for Management of Debt - - - - - - - - - - -	21,938			
Postage of Despatches to and from India - - -	5,625			
Office Contingencies: Rates, Taxes, Coals, Gas, Candles, Furniture and Repairs, Stamps, Advertisements, Postage, Telegrams, Pay of Police, and various petty Charges	17,519			
		210,831		
India:				
Passage and Outfit Allowance of the Governor of Bombay - - - - - - - - - - -	2,500			
Expenses attending the Deputation of Lieut. General R. Strachey, C.S.I., to India - - - - - -	220			
Expenses in connexion with the Famine Commission -	201			
Books and Newspapers supplied to India, not invoiced as Stores - - - - - - - - - - -	429			
		3,350		
		214,181		
Stores for India: Books, Parliamentary Papers, &c. - - -		166		
			214,347	
MINOR DEPARTMENTS:				
India Museum: Salaries and Allowances of the Staff, Pay of Police, and Contingent Expenses - - - - - - - - -		7,565		
Expenses in connection with the Indian Department at the Paris Exhibition of 1878 - - - - - - - - - - -		306		
Expenses of Survey and other Maps relating to India - - -		108		
Special Pay and Contingent Expenses of Officers employed in compiling the "Gazetteer of India" - - - - - - - -		5,022		
Carried forward - - - £.		13,001	2,803,909	296,973

No. 2.—An Estimated Account of the Receipts and Disbursements of the Home Treasury

		£.	£.
	Brought forward - - -	298,938	1,117,925
Receipts—*continued.*			
Carried forward - - -	£.	298,938	1,117,925

of the Government of *India*, from 1st April 1879 to 31st March 1880—*continued.*

	£.	£.	£.
Brought forward - - -	13,001	2,803,909	296,973
DISBURSEMENTS—*continued.*			
CHARGES ON THE REVENUE OF INDIA—*continued.*			
MINOR DEPARTMENTS—*continued.*			
Expenses connected with the work on the Textile Manufactures of India, subscribed for by Chambers of Commerce, &c. - - -	810		
Allowance to Consulates at Réunion and Cayenne for inspection of Coolie Immigrants - - - - - - - - - -	600		
Second moiety of grant for copies of Dr. Day's work on the Fishes of India - - - - - - - - - - -	625		
Salary of Dr. W. Waagen from 1st January 1878 to 31st December 1879, while engaged on palæontological work for the Geological Survey - - - - - - - - - -	600		
Expenses attending the Collection of Seeds and Plants of the Chinchona and Rubber Trees from South America, and cost of Analyses of Chinchona Bark - - - - - - - - - -	1,018		
Remuneration to several Officers and others specially employed, and Miscellaneous Expenditure - - - - - - - - -	2,574		
	19,228		
Stores for India - - - - - - - - - - -	7,194		
		26,422	
LAW AND JUSTICE:			
Passage and Outfit of a Puisne Judge of the High Court of Judicature at Calcutta - - - - - - - - - - -	800		
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports - -	113		
	913		
Stores for India: Books, &c. - - - - - - - - -	36		
		949	
MARINE:			
Pensions and Retired Allowances - - - - - - - -	38,996		
Furlough and Absentee Allowances - - - - - - - -	3,059		
Contribution towards the Expenses of Her Majesty's Ships employed in the Indian Seas - - - - - - - - - -	70,000		
Pay and Passages of Naval Officers, Leadsmen Apprentices in the Bengal Pilot Service, &c. - - - - - - - - -	391		
	112,446		
Stores for India - - - - - - - - - - - -	50,117		
		162,563	
EDUCATION:			
Passage and Outfit of Educational Officers on appointment, &c. -	- -	264	
ECCLESIASTICAL:			
Passage and Outfit of Chaplains on appointment - - - - -	- -	1,100	
MEDICAL:			
Royal India Lunatic Asylum, Ealing: Salaries and Allowances of the Staff; board and clothing of the lunatics, and other expenses -	6,913		
Maintenance of lunatics elsewhere than in the Royal India Lunatic Asylum; passage from India of Civil Lunatics, &c. - - -	988		
		7,901	
STATIONERY AND PRINTING:			
Stationery, Printing, and Bookbinding, for the India Office, &c. -	9,126		
Stores for India - - - - - - - - - - -	94,931		
		104,057	
POLITICAL AGENCIES AND OTHER FOREIGN SERVICES:			
Mission to the Court of Persia - - - - - - -	12,000		
Stores for India: For Presents to Native Chiefs, &c. - - -	240		
		12,240	
Carried forward - - - £.		3,119,405	296,973

No. 2.—An Estimated Account of the Receipts and Disbursements of the Home Treasury

		£.	£.
Brought forward - - -		298,938	1,117,925
Receipts—*continued.*			
Carried forward - - -	£.	298,938	1,117,925

of the Government of *India*, from 1st April 1879 to 31st March 1880—*continued*.

		£.	£.
Brought forward - - -		3,119,405	296,973
DISBURSEMENTS—*continued*.			
CHARGES ON THE REVENUE OF INDIA—*continued*.			
SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES:	£.		
Pensions:			
For Distinguished Services - - - - - - - - -	9,716		
Ordinary, to Officers on Retirement:			
Home Service, including Addiscombe, Haileybury, Warley, &c., retiring under Regulations in usual course -	£. 20,004		
Home Service, retiring on reduction of staff - - -	51,332		
Uncovenanted Service of India - - - - -	49,972		
Judges of High Courts, &c. - - - - -	24,982		
St. Helena Establishment - - - - - -	526		
Prince of Wales' Island Establishment - - - -	250		
	147,066		
Compassionate and Miscellaneous - - - - - - - -	22,647		
Widows and Families of deceased Officers of,—			
Home Service, from Funds (established by the East India Company) to which the Officers subscribed - -	24,400		
Bengal Pilot Service, from Funds to which the Officers subscribed - - - - - - - - -	4,957		
Late Indian Navy - - - - - - - - -	608		
Indian Services, killed in the Mutiny, or otherwise in discharge of duty - - - - - - - - -	8,357		
	38,322		
	217,751		
Compensation Pensions to Officers and Petty Officers of the Maritime Service of the East India Company - - - - - -	4,920		
Poplar Fund Pensions - - - - - - - - -	483		
Annuities of the Madras Civil Funds of 1800 and 1814 - - -	800		
Annual Donation to the Bengal Civil Fund - - - - -	2,500		
Annual Donation to the India Office Provident Fund - - -	1,000		
Gratuities - - - - - - - - - - - -	2,293		
Gratuities to Families of Officers killed in action - - - -	876		
Gratuities granted on Retirement to Members of the Uncovenanted Service of India not entitled to Pensions - - - - -	3,714		
Relief to Distressed Natives of India - - - - - - -	73		
Subscriptions to Charities (Strangers' Home for Asiatics, Seamen's Hospital Society, and Soldiers' Daughters' Home) - - -	355		
Annuities, Pensions, and Allowances payable in respect of the Indian Civil Service Annuity, Military, and Medical Funds, and the Indian Navy Fund:			
	£.		
Bengal Civil Service Annuity Fund - - - - -	240,664		
Madras Civil Service Annuity Fund - - - -	95,127		
Annuity Branch of the Bombay Civil Fund - -	69,623		
Bengal Military Orphan Society - - - -	59,349		
Bengal Military Fund - - - - - - -	177,959		
Madras - ditto - - - - - - - -	173,675		
Bombay - ditto - - - - - - - -	111,205		
Indian Navy Fund - - - - - - - -	12,739		
Bengal Medical Retiring Fund - - - - -	49,417		
Madras Medical Fund - - - - - -	78,604		
Bombay Medical Retiring Fund - - - -	19,952		
	1,088,314		
MISCELLANEOUS:		1,323,079	
Examination Expenses and Allowances of Candidates for the Covenanted Civil Service of India - - - - - - - -	13,804		
Books relating to India - - - - - - - - -	928		
Subscription to the Royal Asiatic Society - - - - - -	210		
Cost and Repairs of Insignia of the Orders of the "Star of India" and the "Crown of India" - - - - - - - - -	1,194		
Composition in lieu of Stamp Duty on India Bonds and Debentures -	375		
Allowances for passage to and from India of successful Candidates for the Gilchrist Scholarship - - - - - - - - -	225		
Sundries - - - - - - - - - - - - -	40		
Carried forward - - - £.	16,776	4,442,484	296,973

No. 2.—An Estimated Account of the Receipts and Disbursements of the Home Treasury

		£.	£.
Receipts—*continued.*	Brought forward - - -	298,938	1,117,925
	Carried forward - - - £.	298,938	1,117,925

of the Government of *India*, from 1st April 1879 to 31st March 1880—*continued.*

		£.	£.	£.
Brought forward - - -		16,776	4,442,484	296,973
DISBURSEMENTS—*continued.*				
CHARGES ON THE REVENUE OF INDIA—*continued.*				
MISCELLANEOUS—*continued.*				
Miscellaneous Charges connected with the supply of Stores to India :				
	£.			
Lighterage, Dock Dues, Packing, &c. - - -	1,726			
Remission of Fines and Penalties incurred by Contractors in providing Stores and Freight - - -	2,113			
		3,839		
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES :			20,615	
Covenanted Civil Service - - - - - - - - - -		89,303		
Uncovenanted Service - - - - - - - - - -		38,681		
Military Officers in Civil employ - - - - - - - -		82,402		
			210,386	
ARMY :				
Effective :				
	£.			
Payments to Her Majesty's Exchequer on account of Disbursements by the War Office in the year 1879-80, in respect of Her Majesty's British Forces serving in India, including Recruiting Charges and Pay of Colonels of Cavalry and Infantry - - - - - - -	550,000			
Payments to the War Office on account of Officers and Men of the Royal Engineers embarked for India -	64,167			
Furlough Allowances of Officers of the Indian Service -	162,207			
Furlough Allowances of Officers of British Regiments serving in India, and Pay of Colonels Commandant of Artillery - - - - - - - - - -	117,511			
Advances to Regiments proceeding to India - - -	6,049			
Pay and Allowances during Voyage, of Regiments returning from India - - - - - - - - -	6,129			
Indian Troop Service - - - - - - - - -	361,591			
Passage of Officers and Troops otherwise than in Troop Ships - - - - - - - - - - -	5,069			
Outfit Allowance to six Officers on their promotion to Commissioned Rank - - - - - - - -	600			
Purchase of Stallions - - - - - - - - -	8,191			
Cost of Medals - - - - - - - - - -	27			
Allowance to Officers (formerly Indian Cadets at Sandhurst) on their promotion to the rank of Lieutenant -	300			
Pay of Surgeons at Netley, and their Allowances on appointment, &c. - - - - - - - - -	1,518			
Expenses incurred by Officers acquiring Scientific Knowledge - - - - - - - - - - -	628			
Freight from India of unserviceable Military Stores, &c.	358			
One-third payable from Indian Revenues of Expenses incurred in respect of Land purchased at Port Said -	61			
One-half of the expense incurred in the manufacture of the new pattern Woolwich Rockets for India - -	1,049			
Advances of Pay to Military Officers, Pay and Expenses of Conductors of Ordnance studying at Woolwich; Pay and Travelling Expenses of Artisans for Gun Factory and Gunpowder Works in India, &c. - - -	757			
	1,286,212			
Stores for India - - - - - - - - - -	704,833			
		1,991,045		
Carried forward - - - £.		1,991,045	4,673,485	296,973

No. 2.—An Estimated Account of the Receipts and Disbursements of the Home Treasury

	£.	£.
Brought forward - - -	298,938	1,117,925
Receipts—*continued.*		
Carried forward - - - £.	298,938	1,117,925

of the Government of *India*, from 1st April 1879 to 31st March 1880—*continued.*

Brought forward - - -	£. 1,991,045	£. 4,673,485	£. 296,973
DISBURSEMENTS—*continued.*			
CHARGES ON THE REVENUE OF INDIA—*continued.*			
ARMY—*continued.*			
Non-Effective:			
Payments to Her Majesty's Exchequer on account of Retired Pay, Pensions, &c., of Her Majesty's British Forces serving or having served in India: £.			
Balance on account of 1875–76 - - 93,085			
On account of the year 1879–80 - - 550,000			
643,085			
Retired Pay of Officers of the Indian Service, including Colonels' Allowances - - - - - - - -	1,182,418		
The capitalised value of Annuities granted to Officers of the Indian Army on retirement, representing the estimated value of their prospective claim to the Colonel's Allowance - - - - - - -	141,732		
Gratuity equal to value of his Commission, granted to an Officer of a British (formerly Indian) Regiment on his retirement from the Service - - - - -	1,213		
Lord Clive's Fund: Pensions - - - - -	100,216		
Lord Clive's Fund: Payments to Representatives of Lord Clive - - - - - - - - -	1,381		
The Imperial Government on account of the capitalised value, from 1st April 1874, of the proportion chargeable to Indian Revenues of the Pensions granted between 18th February 1861 and 31st March 1870 to Soldiers transferred from the Indian Local Army to the British Army - - - - - - - -	44,224		
Indian Service Family Pension Fund - - - -	1,528		
		2,115,797	
			4,106,842
Military Operations in Afghanistan.			
Passage to India of Officers specially ordered to return to duty in consequence of the Expedition - - - - - - - -		4,077	
Stores for India: £.			
For Frontier Railways - - - - - - - 244,426			
Miscellaneous - - - - - - - - - 170,403			
		414,829	
			418,906
PUBLIC WORKS, ORDINARY:			
Royal Indian Engineering College: Salaries of President, Professors, &c.; Wages of Servants; Provisions and Contingent Expenses -		21,252	
Salaries and Travelling Allowances, while gaining practical experience in their profession, of Students retained in this country after having passed out of the Royal Indian Engineering College - - -		8,029	
Expenses attending the Examination of Candidates for the Civil Engineer Establishment, Passages to India on appointment, &c. -		2,608	
Furlough Pay and Allowances of Military Officers in the Public Works Department - - - - - - - -		30,647	
Absentee Allowances of Officers of the Uncovenanted Service employed in the Public Works Department - - - - -		24,137	
Expenses of Officers of the Public Works Department, visiting Works, &c. - - - - - - - - - -		44	
		86,717	
Stores for India - - - - - - - - - - -		11,288	
			98,005
IRRIGATION AND NAVIGATION: Stores for India - - - - -			42,751
EXPENDITURE CONSEQUENT ON FAMINE IN MADRAS:			
Difference between Indian and English Pay granted to an Officer on leave, whose health broke down while employed on Famine duty -		127	
Stores for India: Tools for use on Famine Relief Works - - -		216	
			343
			9,340,332
EXPENDITURE, ORDINARY, carried forward - - - £.			9,637,305

No. 2.—An Estimated Account of the Receipts and Disbursements of the Home Treasury

	£.	£.
Brought forward - - -	298,938	1,117,925
Receipts—*continued.*		
REVENUE, ORDINARY - - -		298,938
REVENUE FROM PRODUCTIVE PUBLIC WORKS:		
Irrigation:		
Rent of Houses acquired from the East India Irrigation and Canal Company - - - -		967
DEBT:		
Permanent Debt Incurred:	£.	
India 4 per Cent. Stock sold - - - - - - - - - - - -	1,870,000	
India 4 per Cent. Stock created under East Indian Railway (Redemption of Annuities) Act, 42 & 43 Vict. c. 43 - - - - - - -	£. 5,115,939	
Debentures and Debenture Stock of the East Indian Railway Company, for which the Secretary of State has incurred the liability under Act 42 & 43 Vict. c. 206 - - - - - - - - - -	4,450,000	
	9,565,939	
Temporary Debt Incurred:		
Advance from Her Majesty's Treasury under "Indian Advance Act, 1879" - -	2,000,000	
Receipts of Service Funds bearing Interest:		
India Office Provident Fund - - - - - - - - - - - -	3,542	
		13,439,481
DEPOSITS:		
Premium realised by the sale of India 4 per Cent. Stock - - - - - - - - - -		23,356
REPAYMENT OF ADVANCES:		
In repayment of Disbursements in England for purchase of Malt Liquor on behalf of the Imperial Government, &c. -		6,349
Carried forward - - - £.		14,887,516

of the Government of *India*, from 1st April 1879 to 31st March 1880—*continued.*

		£.
EXPENDITURE, ORDINARY, brought forward - - -		9,637,305
DISBURSEMENTS—*continued.*		
CHARGES ON THE REVENUE OF INDIA—*continued.*		
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (WORKING EXPENSES AND INTEREST):		
GUARANTEED RAILWAYS—INTEREST:	£.	£.
Bombay, Baroda, and Central India Railway Company - - -	400,317	
Eastern Bengal Railway Company - - - - - -	150,243	
East Indian Railway Company - - - - - - -	1,461,432	
Great Indian Peninsula Railway Company - - - - -	1,135,957	
Madras Railway Company - - - - - - - -	522,885	
Oude and Rohilkund Railway Company - - - - -	278,930	
Scinde, Punjab, and Delhi Railway Company - - - -	551,924	
South Indian Railway Company - - - - - -	200,791	
		4,702,479
GUARANTEED IRRIGATION WORKS—INTEREST:		
Madras Irrigation and Canal Company - - - - - - - - -		49,983
IRRIGATION—WORKING AND MAINTENANCE:		4,752,462
Ground Rent, Insurance, and Taxes in respect of Houses acquired from the East India Irrigation and Canal Company - - - - - - - -		126
EAST INDIAN RAILWAY:		
Interest on Debentures, paid between 1st January and 31st March 1880 - - -		34,397
		4,786,985
		14,424,290
DEBT:		
PERMANENT DEBT DISCHARGED:		£.
East India Bonds - - - - - - - - - - - - -		1,009,500
India 4 per Cent. Debentures - - - - - - - - - - -		600,000
TEMPORARY DEBT DISCHARGED:		1,609,500
Temporary Loans on security of East India Bonds - - - - - -		1,000,000
PAYMENTS OUT OF DEPOSITS OF SERVICE FUNDS BEARING INTEREST:		
India Office Provident Fund - - - - - - - - - - - -		191
		2,609,691
PRODUCTIVE PUBLIC WORKS, CAPITAL EXPENDITURE:		

	Stores.	Other Charges.		
	£.	£	£.	
State Railways - - - - - - - - -	483,992	10,242	494,234	
Irrigation Works - - - - - - - - -	3,206	- -	3,206	
£.	487,198	10,242		497,440

EAST INDIAN RAILWAY:	
Portion of the Purchase Money discharged by the issue of India 4 per Cent. Stock, and by incurring the liability for Debentures and Debenture Stock of the Company - - - - - -	9,565,939

ADVANCES REPAYABLE:	£.	
For purchase of Malt Liquor on behalf of the Imperial Government, &c. - - -	6,750	
Disbursements in England on account of the Abyssinian Expedition - - - -	11	
Furlough Allowances of Officers of the Zanzibar Agency and Consulate (portion recoverable from the Imperial Government) - - - - - - - - -	336	
		7,097
Carried forward - - - £.		27,104,457

No. 2.—An Estimated Account of the Receipts and Disbursements of the Home Treasury

			£.
		Brought forward - - -	14,887,516
Receipts—*continued.*			
GUARANTEED RAILWAY AND OTHER COMPANIES:			
On account of Capital under their respective Deeds of Contract:	£.	£.	
Eastern Bengal Railway Company - - - - - - - -	150,000		
East Indian Railway Company - - - - - - - -	32,293		
Great Indian Peninsula Railway Company - - - - -	315,678		
Madras Railway Company - - - - - - - -	67,268		
South Indian Railway Company - - - - - - - -	220,000		
		785,239	
Madras Irrigation and Canal Company:			
In part re-payment of Loan - - - - - - - - -	13,572		
Deposit in suspense - - - - - - - - - -	2,581		
		16,153	
On account of Transfer Fees, Recoveries on account of Insurance, &c.:			
Bombay, Baroda, and Central India Railway Company - - -	304		
Eastern Bengal Railway Company - - - - - - - -	59		
East Indian Railway Company (to 31st December 1879) - - -	13,606		
Great Indian Peninsula Railway Company - - - - -	4,716		
Madras Railway Company - - - - - - - - -	661		
Oude and Rohilkund Railway Company - - - - - -	96		
Scinde, Punjab, and Delhi Railway Company - - - - -	403		
South Indian Railway Company - - - - - - - -	671		
		20,516	
			821,908
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:			
Repayments by Her Majesty's Treasury and other Public Departments:	£.		
Of Disbursements in India on account of the Expedition to the Mediterranean - - - - - - - - - - -	50,000		
Of Advances in India on account of the Emigration of Coolies - -	65,148		
Of Pensions paid in India to Native Family Pensioners on account of Expeditions to China, and to retired Hong Kong Police, &c. - -	5,696		
Of Pensions paid in India to Out-pensioners of Chelsea Hospital -	28,609		
Of Supplies to Her Majesty's Ships on the East India Station - -	7,539		
Of sundry Advances made in India on behalf of the Imperial Government - - - - - - - - - - - -	10,006		
Of Disbursements in India on account of the Abyssinian Expedition -	984		
		167,982	
East Indian Railway Company: Recoveries on account of Insurance, &c. (1st January to 31st March 1880) - - - - - - - - - - - - -		8,863	
Estates remitted from India by Administrators General - - - - - -		22,693	
Miscellaneous Receipts - - - - - - - - - - - -		4,024	
Bills of Exchange on India - - - - - - - - - - -		15,261,810	
Gold received from India; net sale proceeds - - - - - - - -		486,947	
			15,952,319
		£.	31,661,743

India Office, 13 May 1880.

of the Government of *India*, from 1st April 1879 to 31st March 1880—*continued.*

		£.
	Brought forward - - -	27,104,457
DISBURSEMENTS—*continued.*		
GUARANTEED RAILWAY AND OTHER COMPANIES:		
On account of Stores, Establishment Charges, &c.:	£.	
Bombay, Baroda, and Central India Railway Company - - - - - -	160,174	
Eastern Bengal Railway Company - - - - - - - - -	51,911	
East Indian Railway Company (to 31st December 1879) - - - - -	197,213	
Great Indian Peninsula Railway Company - - - - - - - -	405,373	
Madras Railway Company - - - - - - - - - - -	72,631	
Oude and Rohilkund Railway Company - - - - - - - -	105,689	
Scinde, Punjab, and Delhi Railway Company - - - - - - -	214,033	
South Indian Railway Company - - - - - - - - -	113,425	
	1,320,449	
Madras Irrigation and Canal Company: Withdrawal of Deposits held in suspense -	2,530	
		1,322,979
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:		
Advances on account of the Bengal, Madras, and Bombay Civil Funds - - -	169,000	
Her Majesty's Postmaster General, on account of Postage collected in India - - -	32,779	
Ditto - ditto - on account of Sums received in India for Money Orders - - - - - - - - -	56,365	
Family Remittances, Remittances by Administrators General, &c. - - - - -	421,624	
Miscellaneous Payments to be brought to charge or recovered in India - - - -	* 67,806	
East Indian Railway Company: Withdrawals for purchase of Stores, &c. (1st January to 31st March 1880) - - - - - - - - - - - - -	36,186	
Stores chargeable to Provincial and Local Funds; to Foreign States; and against Income derived from Roorkee and other Workshops - - - - - - - - -	173,088	
		956,848
TOTAL DISBURSEMENTS - - - £.		29,384,284
BALANCE on the 31st March 1880, including Sums in the hands of Sub-Accountants - - -		2,277,459
	£.	31,661,743

Thos. W. Keith, Accountant General.

* Includes 360 *l.* repaid to the Foreign Office in adjustment of the Zanzibar Consulate expenses, and of the Muscat Subsidy, to 31st March 1879.

No. 3.

AN ACCOUNT of the DEBTS and CREDITS in *England* of the GOVERNMENT of *India*, on 31st March 1880.

DEBTS.	£.	£.
East India Bonds:		
Bonds bearing interest at 4 per cent. per annum	4,487,200	
Bonds not bearing interest	20,917	
		4,508,117
India Four per Cent. Debentures		6,996,500
„ Five per Cent. Stock, Capital of the Stock		1,525,751
„ Four per Cent. Stock - ditto		51,375,188
East Indian Railway Debentures and Debenture Stock—(Liabilities incurred in the purchase of the East Indian Railway)		4,450,000
Advance from Her Majesty's Treasury, under "Indian Advance Act, 1879"		2,000,000
East India Stock, Capital Stock of the East India Company, Redemption Money unclaimed		8,189
Ditto - - ditto - - ditto - Dividends unclaimed		21,975
Imperial Government—On account of non-effective Charges for Troops serving in India		1,081,733
Estimated Amount owing for Stores purchased for India		50,000
Indian Guaranteed Railway Companies: Amount remaining in the Home Treasury to the credit of the following Companies, after deducting sums drawn in India (partly estimated) in excess of Capital paid into the Indian Treasuries:		
	£.	
Bombay, Baroda, and Central India Railway Company	218,156	
Eastern Bengal Railway Company	9,067	
Great Indian Peninsula Railway Company	139,735	
Madras Railway Company	172,234	
Oude and Rohilkund Railway Company	125,266	
Scinde, Punjab, and Delhi Railway Company	91,209	
South Indian Railway Company	56,936	
		812,603
	£.	72,830,056

No. 3.—An Account of the Debts and Credits in *England* of the Government of *India*, on 31st March 1880—*continued.*

CREDITS.		£.
Cash		2,277,459
Military and other Public Stores remaining unshipped		90,000
Computed Value of Buildings, Land, and other Property, viz.:	£.	
India Office: Building, Furniture, and Fittings	540,000	
Library	67,000	
The sum which the Lords Commissioners of Her Majesty's Treasury have agreed to pay for the land between Charles-street and Gardener's-lane, the property of the Secretary of State in Council	68,600	
Store Depôt, Belvedere-road, Lambeth	67,500	
Royal Indian Engineering College, Cooper's Hill	100,000	
Royal India Lunatic Asylum, Ealing	40,000	
Value of Leasehold Interest in Nos. 8 and 9, Queen-street Place, Southwark Bridge, acquired of the East India Irrigation and Canal Company	3,600	
Value of Leasehold Interest in Nos. 29 and 30, Nicholas-lane, Lombard-street, acquired of the East Indian Railway Company	4,500	
		891,200
Amount advanced in England and in India to 31st December 1879, on account of Guaranteed Interest on the subscribed Capital of the undermentioned Railway Companies, less the aggregate of the Net Revenue Balances for the several half-years to 30th June 1879:		
Eastern Bengal Railway Company	404,664	
Oude and Rohilkund Railway Company	1,430,349	
		1,835,013
(Simple interest is chargeable on the above-mentioned advances, partly at 4 per cent. and partly at 5 per cent.)		
Madras Irrigation and Canal Company:		
For Guaranteed Interest on subscribed Capital to 31st March 1880	911,719	
For Amount advanced on Loan, outstanding	358,428	
For Interest accrued to 31st March 1880, on account of the Loan to the Company of 600,000 *l.*	250,380	
		1,520,527
	£.	6,614,199

Brought down, Amount of Debts	£. 72,830,056
Ditto - ditto Credits	6,614,199
Debts in excess of Credits	£. 66,215,857

Thos. W. Keith, Accountant General.

No. 4.

A LIST of the ESTABLISHMENT of the SECRETARY of STATE in COUNCIL of *India*, and the SALARIES and ALLOWANCES on the 31st March 1880, and a STATEMENT of the SUMS paid during the Years ended on the 31st March 1879, and 31st March 1880, respectively.

	Salaries and Allowances on the 31st March 1880.						Account.	Regular Estimate.
	Permanent Establishment.		Non-permanent Establishment.		Total		Payments during 1878–79.	Payments during 1879–80.
	No.	£.	*No.*	£.	*No.*	£.	£. s. d.	£.
Secretary of State; two Under Secretaries of State; Assistant Under Secretary of State; and fifteen Members of Council	19	27,026	–	- -	19	27,026	25,710 4 2	27,076
Correspondence Departments: consisting of fifty-five Officers and Clerks	55	33,803	–	- -	55	33,803	35,131 5 3	36,104
Accountant General's Department: consisting of forty-three Officers and Clerks	43	12,052	–	- -	43	12,052	14,782 15 6	13,253
Funds Department: consisting of ten Officers and Clerks, one of whom is also Agent to the Administrators General in India	10	3,365	–	- -	10	3,365	3,402 15 6	3,832
Registry and Despatch Department: consisting of twenty-eight Officers and Clerks	28	7,027	–	- -	28	7,027	4,564 2 5	4,291
Miscellaneous Officers, &c.: consisting of Government Director of Indian Railway Companies; Assistant to ditto; Librarian; Assistant to ditto; Two Members of the Medical Board for the examination of Officers of the Indian Services; Legal Adviser to the Secretary of State; Political Aide-de-Camp to the Secretary of State; Clerk of the Council; Clerk of the Works; two Keepers of Records; and Lithographic Printer	13	7,325	–	- -	13	7,325	7,839 11 8	7,362
Miscellaneous Officers and Clerks not on the Permanent Establishment: consisting of Consulting Officer for the Indian Troop Service; Ordnance Consulting Officer for India; Assistant Military Secretary to His Royal Highness the Commander in Chief; Clerk to ditto; Registrar of the Orders of the Star of India and of the Indian Empire; two Assistants to Dr. Birdwood in the Revenue Statistics and Commerce Department, and Principal Clerk to the Legal Adviser	–	- -	8	4,210	8	4,210	3,515 16 8	3,926
Clerks temporarily employed at the India Office	–	- -	24	2,766	24	2,766	3,542 6 5	2,549
Office-keepers and Messengers	62	6,834	1	16	63	6,850	6,814 15 1	6,722
Housekeeper, Assistant Housekeeper, Housemaids, and Charwomen	33	1,377	–	- -	33	1,377	1,386 11 11	1,372
Artisans and Labourers employed at the India Office	–	- -	18	1,459	18	1,459	1,405 2 –	1,405
	263	98,809	51	8,451	314	107,260		
OFFICERS, &c., CONNECTED WITH THE SUPPLY OF STORES:								
Salaries included in the Home Accounts under the item "Salaries of the Secretary of State, &c.:"								
Store Department: consisting of fifty-one Officers and Clerks, nine Supervisors of the First and Second Grades, and twenty-seven Examiners and Assistant Examiners of Stores	87	24,569	–	- -	87	24,569	24,621 5 8	24,592
Miscellaneous Officers at the Store Depôt not on the Permanent Establishment: consisting of Superintendent of Military Supplies; two Assistants to ditto; Medical Attendant on Labourers; Cooper for examination of Casks of Beer supplied to India; two Assistants to ditto; and Medical Examiner of Drugs	–	- -	8	2,241	8	2,241	3,394 9 10	3,048
Clerks temporarily employed in the Store Department	–	- -	4	437	4	437	977 14 6	548
							137,088 16 7	136,080
Wages included in the Home Accounts under the item "Store Department, Wages, &c.:"								
Artisans and Labourers employed in the Store Department	–	- -	110	7,937	110	7,937	8,279 14 8	8,227
Labourers temporarily employed in the Store Department	–	- -	51	2,723	51	2,723	3,035 17 9	2,715
	87	24,569	173	13,338	260	37,907		
TOTAL	350	123,378	224	21,789	574	145,167	148,404 9 –	147,022

Thos. W. Keith, Accountant General.

No. 5.

AN ACCOUNT of New or Increased SALARIES, ESTABLISHMENTS, or PENSIONS granted or created in *Great Britain*, between 1st April 1879 and 31st March 1880.

	AMOUNT PER ANNUM.
SALARIES.	£. s. d.
Mr. Edward Raban Cave-Browne, Deputy Accountant General, a personal allowance	100 – –
George Banfield, 1st Class Messenger; appointed as Bank Messenger, Accountant General's Department, salary increased from 120 *l.* to	145 – –
Walter T. Leach, 2nd Class Messenger; personal allowance for assisting the Head Office-keeper	10 – –
ESTABLISHMENTS.	
Correspondence Department:	
Statistical Reporter—Salary 800 *l.* by 25 *l.* annually to 1,000 *l.*, instead of as Assistant in the Department of Statistics and Commerce, with salary of 700 *l.* per annum by 25 *l.* annually to 900 *l.* per annum.	
The Senior Assistant, Financial Department, who is not in receipt of the extra 100 *l.* per annum as one of the three Senior Assistants, to receive	100 – –
Geographical Department:	
Geographical Assistant, salary increased from 400 *l.* to	500 –
Clerk, salary to be increased from 250 *l.* to 300 *l.* at Michaelmas 1880; to 350 *l.* at Michaelmas 1882; and to 400 *l.* at Michaelmas 1885.	
Accountant General's Department:	
The Accountant to be the Accountant General; salary increased from 1,000 *l.* to	1,200 – –
The Assistant, Accounts Branch, to be Deputy Accountant General (Present incumbent 1,000 *l.* per annum.)	800 *l.*, rising by 25 *l.* annually, to 1,000 *l.*, in lieu of 700 *l.*, rising by 25 *l.* annually to 900 *l.*
Three of the Senior Clerks to receive a personal allowance of 100 *l.*, 50 *l.*, and 50 *l.* per annum respectively.	
Three of the Junior Clerks (1st to 3rd on the list) to receive a compensation allowance of 60 *l.* per annum each until promoted to the Senior Class; this allowance to be allotted in turn to the next five in the Junior Class.	
The number of 2nd Class Clerks to be 25 instead of 18	(Scale of Salary unaltered.)
Director of Military Funds to be designated Director of Funds (Present incumbent also receives 100 *l.* per annum as Agent to the Administrators General of India.)	1,000 –

No. 5.—An Account of New or Increased Salaries, &c., in *Great Britain*—continued.

	AMOUNT PER ANNUM.
Establishments—*continued.*	
Store Department:	£. s. d.
India Office Branch—One of the Assistants to the Director General of Stores to be Inspecting Engineer of Machinery and Stores -	1,000 – –
The number of 2nd Class Clerks to be increased from six to nine	(Scale of Salary unaltered.)
Branch at the Depôt—The number of 2nd Class Clerks to be increased from seven to nine - - - - - - - - -	(Scale of Salary unaltered.)
Two Assistant Superintendents of Stamps - - - -	Maximum Salary to be 250 *l.* instead of 220 *l.*
Registry Department:	
One Assistant to Registrar, salary 350 *l.*, rising 15 *l.* annually, to -	650 – –
One Copying Clerk, salary 100 *l.*, rising 15 *l.* annually, to - -	350 – –
Twenty-three Second Class Clerks, 1st year, 80 *l.*; 2nd year, 90 *l.*; 3rd, 4th, and 5th years, 100 *l.*; 6th year, 125 *l.*, and thenceforward rising by 25 *l.* triennially to 250 *l.* per annum, instead of—	
Six Copying Clerks, five at 100 *l.*, rising by 15 *l.* annually to 350 *l.*; and one at 1st year, 80 *l.*; 2nd year, 90 *l.*; 3rd, 4th, and 5th years, 100 *l.*; 6th year, 125 *l.*, and thenceforward, rising by 25 *l.* triennially, to 250 *l.* per annum.	
Miscellaneous Appointments and Departments:	
Medical Board: President, salary increased from 500 *l.* to - -	600 – –
Assistant Government Director of Indian Railway Companies - -	500 – –
(In addition to ordinary pay of the officer who may hold the appointment.)	
Pensions.	
The Hon. Gerald C. Talbot, late Director General of Stores, pension granted on retirement - - - - - - - - - -	816 13 4
Mr. John Downton, late a Senior Clerk, Correspondence Department, pension granted on re-arrangement of office - - - - -	513 6 8
Mr. Frederick Pakeman, late Junior Clerk, Correspondence Department, pension granted on re-arrangement of office - - - - -	295 10 8
Mr. William Wilks, late an Assistant in the Accounts Branch of the Financial Department, pension granted on re-arrangement of office - -	696 13 4
Mr. Frederick S. Mangles, late a Senior Clerk in the Accounts Branch of the Financial Department, pension granted on re-arrangement of office - - - - - - - - - - - - -	528 – –
Mr. Frederick Morgan, late a Senior Clerk in the Accounts Branch of the Financial Department, pension granted on re-arrangement of office -	528 – –
Mr. James F. Danvers, late a Senior Clerk in the Accounts Branch of the Financial Department, pension granted on re-arrangement of office -	524 6 8
Mr. Theodore H. Percival, late a Senior Clerk in the Accounts Branch of the Financial Department, pension granted on re-arrangement of office - - - - - - - - - - - - -	524 6 8
Mr. Charles T. Friend, late a Senior Clerk in the Accounts Branch of the Financial Department, pension granted on re-arrangement of office -	480 6 8

No. 5.—An Account of New or Increased Salaries, &c., in *Great Britain*—continued.

	AMOUNT PER ANNUM. £. s. d.
Pensions—*continued.*	
Mr. John Read, late a Junior Clerk in the Accounts Branch of the Financial Department, pension granted on re-arrangement of office	325 12 –
Mr. Henry Mackeson, late a Copying Clerk, Registry Department, pension granted on re-arrangement of office	256 13 4
Mr. Henry A. Peters, late a Copying Clerk, Registry Department, pension granted on re-arrangement of office	256 13 4
Dr. John Forbes Watson, late Director of the India Museum, pension granted on abolition of the Museum	660 – –
Mr. Frederick Moore, late Assistant to Director of the India Museum, pension granted on abolition of the Museum	330 – –
Mr. George Aston, late Assistant to Director of the India Museum, pension granted on abolition of the Museum	220 – –
Rear Admiral James B. Willoughby, late Principal Transport Officer and Agent for the Government of India in Egypt; pension granted in consideration of his very valuable services, and on reduction of the Staff of the Indian Troop Service	800 – –
Mr. R. C. H. Phelips, late Secretary to the Principal Transport Officer, pension granted on reduction of the Staff of the Indian Troop Service	100 – –
Pensions granted for Distinguished Services.	
Lady Mercy E. Cavagnari, widow of Major Sir P. L. N. Cavagnari, K.C.B., C.S.I., killed at Cabul in September 1879; pension granted in recognition of the distinguished services of her husband as Envoy and Minister Plenipotentiary, and of the circumstances under which his honourable career was prematurely closed	500 – –
Mrs. Caroline Cavagnari, mother of Major Sir P. L. N. Cavagnari, K.C.B., C.S I.; pension granted in recognition of the distinguished services of her son, and of her being wholly or mainly dependent on him for support	100 – –
Mrs. Amy C. Krohn, daughter of the late Colonel Meadows Taylor, C.S.I., formerly of the Nizam's Service; pension granted in consideration of the distinguished services rendered during a long series of years to India by the late Colonel Taylor	100 – –
Compassionate and Miscellaneous.	
Mr. Russell P. Colvin, Bengal Uncovenanted Service, late Deputy Conservator of Forests, Bengal, a compassionate pension	100 – –
Mr. Alfred N. Grasswell, late Supervisor, 1st Grade, Store Department, a compassionate allowance	100 – –
Mr. James T. Wheeler, late Bengal Uncovenanted Service, a special personal allowance	100 – –
Mr. William Adam, a compassionate allowance for eminent services rendered to the cause of vernacular education in India, and in consideration of his present pecuniary circumstances (in addition to a gratuity of 100 *l.*)	50 – –
Mr. James Brown, late a Messenger, India Office, pension granted in consideration of injuries received while in the execution of his duty, and of his being now unfit for further service	50 – –
Mrs. Henrietta Gordon, widow of the late Captain James Gordon, Bengal Native Infantry, continuation of compassionate allowance granted to her husband in April 1854	50 – –

No. 5.—An Account of New or Increased Salaries, &c., in *Great Britain*—continued.

	AMOUNT PER ANNUM.
Pensions—*continued.*	
Compassionate and Miscellaneous—continued.	£. s. d.
Mr. Edward Hutchings, late Viewer of Leather, Store Department, pension granted in consideration of age and increasing infirmities - - -	32 7 10
Mrs. Mary Y. Beavers, late Housemaid, India Office, pension granted on account of her infirmity and ill-health - - - - - - -	27 6 –
Mrs. Mary Moss, widow of Robert Moss, a Labourer, Store Department, a compassionate allowance in consideration of great age and destitute circumstances - - - - - - - - - - - - -	26 – –
Miss Gertrude H. Gahan, daughter of Mr. J. B. Gahan, formerly a Captain in the Madras Staff Corps, a special compassionate allowance -	20 – –
Pensions granted to Widows and Families of Officers of the Indian Services Killed in Discharge of Duty.	
Miss Elizabeth L. Cooper, sister of the late Mr. T. T. Cooper, Bengal Uncovenanted Service, Political Agent, 3rd Class, Bhamo, pension granted in consideration of the circumstances of the death of her brother whilst in the performance of his duty as a public officer - - -	50 – –
Miss Emma Cooper, sister of the late Mr. T. T. Cooper, Bengal Uncovenanted Service, Political Agent, 3rd Class, Bhamo, pension granted in consideration of the circumstances of the death of her brother whilst in the performance of his duty as a public officer - - - - -	50 – –
Miss Florence S. B. Fitzgerald, sister of the late Lieutenant T. O. Fitzgerald, Bengal Staff Corps, who was killed at Ali Musjid in November 1878, pension granted in consideration of her being an orphan, and dependent upon her brother for support - - - - - - -	40 – –
Mrs. Mary C. Pemberton, widow of the late Captain E. A. Pemberton, Bengal Infantry, Deputy Commissioner, Nimar, pension granted in consideration of the circumstances under which her husband was murdered - - - - - - - - - - - - - -	24 7 6

Thos. W. Keith, Accountant General.

No. 6.

Allowances, Compensations, and Superannuations, granted between 1st April 1879 and 31st March 1880, under Acts 21 & 22 Vict. c. 106, and 22 Vict. c. 26.

NAME.	OFFICE.	Period of Service.	Age.	Salary.	Annual Pension.
		Years.	*Years.*	£.	£. s. d.
Mr. Willliam Elvery - -	Examiner of Stores -	41	73	301	225 15 –
Mr. John Turner - - -	First Class Messenger	45	68	112	84 – –
Mr. Samuel Girard - - -	Second - - ditto -	12	63	100	20 – –

Thos. W. Keith, Accountant General.

No. 7.

COMPENSATIONS granted to the Families of DECEASED OFFICERS of the East India Company's late Maritime Service, in the form of Annuities, between 1st April 1879 and 31st March 1880, under Act 3 & 4 Will. 4, c. 85.

NAME.	Date of Grant.	Annual Pension.	———
		£. s. d.	
Mrs. Caroline M. Farrer - - - -	17 January 1880	100 – –	During widowhood.

Thos. W. Keith, Accountant General.

No. 8.

INDO-EUROPEAN GOVERNMENT TELEGRAPH DEPARTMENT.

SUMMARY of EXPENDITURE on CAPITAL ACCOUNT, to 31st March 1879.

	In India. Charges.	In India. Credits.	In England. Charges.	£. s. d.	£. s. d.
CAPITAL ACCOUNT:					
Total Capital Expenditure to 31st March 1878 - - - - - - - - - - -				- -	1,153,751 15 5
Total Capital Expenditure from 1st April 1878 to 31st March 1879:					
Persian Gulf Section:	Rs. a. p.	Rs. a. p.	£. s. d.		
Value of old Cable Core sold - - - -	- -	1,266 2 –	—		
Quarters for Engineering Foreman at Manora, and Portland Cement Floor to Outhouses of Telegraph Buildings at Gwadur - -	3,126 – –	—	—		
Vessel to replace Telegraph Steamer "Amberwitch":					
On account of cost of "Patrick Stewart" - £.11,197 8 6					
Establishment charged to ditto - - - 1,223 14 1	- -	- -	12,421 2 7	12,421 2 7	
Establishment - - - - - -	164 11 6	—	—		
Tools and Plant (machinery) - - -	2,655 – –	—	—		
Balances of suspense heads "Advances" and "Sales" - - - - - - - -	- -	3,256 10 7	—		
Balance charged to Capital Account - -	- -	1,422 14 11	- -	142 5 10	
	5,945 11 6	5,945 11 6			
Persian Section:					
Balance of suspense heads, "Advances" and "Sales" - - - - - - - -	723 13 5	- -	- -	72 7 8	
					12,635 16 1
					1,166,387 11 6
Deduct—Miscellaneous Receipts in England:					
On account of Persian Section:					
Eighth instalment of Persian Telegraph Debt recovered from Indo-European Telegraph Company - - - - - - - - - - - - - - - - - -				- -	1,986 1 4
TOTAL Capital Account to 31st March 1879 - - - £.					1,164,401 10 2

No. 8.—Indo-European Government Telegraph Department—*continued.*

Dr. REVENUE ACCOUNT, for the Year ended 31st March 1879.

To Traffic Earnings 1st April 1878 to 31st March 1879:

	Persian Gulf Section.	Persian Section.	Total.	£. s. d.
	£. s. d.	£. s. d.	£. s. d.	
Traffic Earnings on all Messages	44,932 12 9	5,475 4 5	50,407 17 2	
Less, Due to Persia under Article VIII. of Treaty, but reserved to meet claims	- - -	1,352 8 6	1,352 8 6	
Net Traffic Earnings	44,932 12 9	4,122 15 11	49,055 8 8	
Add, Profit on Mean Rates, *viâ* Turkey	67 9 1	- - -	67 9 1	
	45,000 1 10	4,122 15 11	49,122 17 9	
Credited to Common Purse	38,349 - 10	3,915 18 5	42,264 19 3	
Ditto - ditto - for interruptions *viâ* Turkey	44 - -	- - -	44 - -	
	38,393 - 10	3,915 18 5	42,308 19 3	
Independent Revenue and difference in Exchange	6,607 1 -	206 17 6	6,813 18 6	
To Traffic Receipts from Common Purse:				
Share of Department of Eastern Company's Receipts	42,172 16 -	4,308 17 -	46,481 13 -	
Share of Department of Indo-European Company's Receipts	7,889 6 10	806 1 3	8,695 8 1	
Share of Department of own Receipts, including share of Sums credited for interruptions *viâ* Turkey	6,430 10 -	656 4 9	7,086 14 9	
Total £.	56,492 12 10	5,771 3 0	62,263 15 10	
Total Traffic Receipts £.	63,099 13 10	5,078 - 6	69,077 14 4	69,077 14 4

To Miscellaneous Receipts:

	In India.	In England.	Total.	£. s. d.
	£. s. d.	£. s. d.	£. s. d.	
Persian Gulf Section	431 14 8	- - -	431 14 8	
Persian Section	182 17 5	- - -	182 17 5	
Total £.	614 12 1	- - -	614 12 1	614 12 1
			£.	69,692 6 5

No. 8.—INDO-EUROPEAN GOVERNMENT TELEGRAPH DEPARTMENT—*continued.*

REVENUE ACCOUNT for the Year ended 31st March 1879. *Cr.*

BY EXPENDITURE from 1st April 1878 to 31st March 1879:

	In India. In other Departments.	In India. In Telegraph Department.	In England.	Total.	£. s. d.
PERSIAN GULF SECTION:					
Line Maintenance:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Repairs to Line, Machinery and Buildings	- - -	4,367 6 -	- - -	4,367 6 -	
Repairs to Boats, &c.	132 16 -	- - -	- - -	132 16 -	
Establishment	- - -	9,549 8 -	1,687 12 1	11,237 - 1	
Establishment of Steamer	7,061 8 -	- - -	- - -	7,061 8 -	
Tools and Plant	- - -	654 - -	- - -	654 - -	
TOTAL LINE MAINTENANCE £.	7,194 4 -	14,570 14 -	1,687 12 1	23,452 10 1	
Signalling:					
Repairs to Buildings	1,124 14 -	- - -	- - -	1,124 14 -	
Establishment	- - -	19,401 16 -	2,031 6 3	21,433 2 3	
Tools and Plant	- - -	2,083 10 -	- - -	2,083 10 -	
TOTAL SIGNALLING £.	1,124 14 -	21,485 6 -	2,031 6 3	24,641 6 3	
Stores	- - -	3,375 16 -	1,677 6 11	5,053 2 11	
TOTAL £.	8,318 18 -	39,431 16 -	5,396 5 3	53,146 19 3	
Deduct:					
Value of Stores issued from Stock	- - -	11,713 18 -	- - -	11,713 18 -	
TOTAL PERSIAN GULF SECTION £. (As per Finance and Revenue Accounts)	8,318 18 - page 44.	27,717 18 - page 43.	5,396 5 3	41,433 1 3	
PERSIAN SECTION:					
Line Maintenance:					
Repairs to Lines and Buildings	- - -	377 8 -	- - -	377 8 -	
Establishment	- - -	6,981 12 -	918 13 4	7,900 5 4	
Tools and Plant	- - -	164 - -	- - -	164 - -	
TOTAL LINE MAINTENANCE £.	- -	7,523 - -	918 13 4	8,441 13 4	
Signalling:					
Establishment	- - -	10,985 12 -	918 13 5	11,904 5 5	
Tools and Plant	- - -	163 18 -	- - -	163 18 -	
TOTAL SIGNALLING £.	- -	11,149 10 -	918 13 5	12,068 3 5	
Stores	- - -	227 16 -	8 9 1	236 5 1	
TOTAL £.	- -	18,900 6 -	1,845 15 10	20,746 1 10	
Deduct:					
Value of Stores issued from Stock	- - -	287 4 -	- - -	287 4 -	
TOTAL PERSIAN SECTION £.	- -	18,613 2 -	1,845 15 10	20,458 17 10	
(As per Finance and Revenue Accounts)	- -	page 44.			
TOTAL INDO-EUROPEAN TELEGRAPH £.	8,318 18 -	46,331 - -	7,242 1 1	61,891 19 1	61,891 19 1

PROFIT and Loss:

	£. s. d.	£. s. d.	£. s. d.
Amount paid to Indo-European Telegraph Company being Departmental Share of bad debt owing to the Line by the Oriental Telegraph Agency (Insolvent)	594 7 3		
Loss by exchange on settlement of Ottoman Balance for 1876–77	36 7 8		
	630 14 11		
Less, Balance of unsettled Traffic for 1875–6, written off	43 19 4		
		586 15 7	
BALANCE, being Excess of RECEIPTS over EXPENDITURE			7,213 11 9
		£.	69,692 6 5

Expenditure in England.

	£. s. d.
As above £. 7,242 1 s. 1 d. + £. 594 7 s. 3 d. =	7,836 8 4
Payments to Indo-European Telegraph Company:	
Balance on account of Traffic	3,442 12 8
On Common Purse Account	634 - -
Capital Account, page 47	12,421 2 7
Amount in Home Accounts, page 3 £.	24,334 3 7

No. 8.—INDO-EUROPEAN GOVERNMENT TELEGRAPH DEPARTMENT—*continued.*

STATEMENT of RECEIPTS and OUTSTANDINGS on account of TRAFFIC EARNINGS, for the Year ended 31st March 1879.

Accounted for in India:				
Persian Gulf Section:	*Rs. a. p.*	*Rs. a. p.*		£. s. d.
In Year ended 31st March 1879	- -	4,63,253 7 -		
Deduct, On account of previous Year	27,256 7 -			
„ „ „ Refunds	166 1 -	27,422 8 -		
		4,35,830 15 -		
Add, Adjusted since	- -	46,558 4 -	*Rs. a. p.*	
			4,82,389 3 -	48,238 18 4
Persian Section:		*Rs. a. p.*		
In Year ended 31st March 1879	- -	29,462 8 4		
Deduct, Recoveries on account of previous years—	*Rs. a. p.*			
1875-6	9 2 3			
1877-8	41 6 9			
		50 9 -		
		29,411 15 4		
Add, Recovered since	- 10 6			
Adjustments yet to be made	2 6 5			
Write back to credit of Persian Government, debited in error in 1877-8	32 6 5			
		35 7 4	*Rs. a. p.*	
			29,447 6 8	2,944 14 10
Amounts due at end of Official Year:			£. s. d.	
By Ottoman Telegraph Administration	- -	- - -	2,169 19 4	
„ Persian Government	- -	- - -	72 19 3	
„ Unadjusted Traffic: short Collections	- -	- - -	3 4 11	
				2,246 3 6
Refunds, Balance of Account	- -	- - -	- - -	33 4 9
				53,463 1 5
Less, Amount payable at end of Official Year:				
To Indo-European Telegraph Company	- -	- - -	2,986 10 6	
Reserved from Terminal Receipts, due to Persia, to meet counter claims against that Government, fcs. 33,810·64 =	- -	- - -	1,352 8 6	
Profit on mean rate Collections, *viâ* Turkey	- -	- - -	67 9 1	
Unsettled Traffic: excess Collections	- -	- - -	1 4 8	
				4,407 12 9
			£.	49,055 8 8

No. 8.—Indo-European Government Telegraph Department—*continued.*

ABSTRACT of Cash Receipts in Home Treasury, from 1st April 1878 to 31st March 1879, showing the Accounts on which received.

FROM WHOM RECEIVED.	Net Balances Received into Home Treasury.	ON WHAT ACCOUNT.					Gross Total.	DEDUCTIONS.
		On account of Persian Debt.	Traffic Account, 1876–77.	Common Purse Account, 1878–79.	Refunds.	Recoveries on account of Unadjusted Traffic.		Loss by Exchange, Commission, &c.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Ottoman Government	2,871 – 6	– – –	2,880 17 6	– – –	7 17 2	18 13 6	2,907 8 2	36 7 8
Eastern Telegraph Company	18,210 – –	– – –	– – –	18,210 – –	– – –	– – –	18,210 – –	—
Indo-European Telegraph Company	1,986 1 4	1,986 1 4	– – –	– – –	– – –	– – –	1,986 1 4	—
Total £.	23,067 1 10	1,986 1 4	2,880 17 6	18,210 – –	7 17 2	18 13 6	23,103 9 6	36 7 8

No. 8.—Indo-European Government Telegraph Department—*continued.*

STATEMENT of Outstanding Accounts on the 31st March 1879.

PARTICULARS.	Due to.	Due by.		
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Persian Government:				
Balance of Traffic Account, 1869–70	782 2 9	—	—	
" " " 1870–71	- -	- - -	1,883 8 2	
" " " 1871–72	- -	- - -	3,392 4 10	
" " " 1872–73	- -	- - -	3,413 8 10	
" " " 1873–74	- -	- - -	341 12 7	
" " " 1874–75	- -	- - -	5 5 -	
" " " 1875–76	6 5 8	—	—	
" " " 1876–77	- -	- - -	17 9 10	
" " " 1877–78	- -	- - -	559 5 9	
" " " 1878–79	- -	- - -	72 19 3	
	788 8 5		9,685 14 3	
Less, "Due to," as above	- -	788 8 5		
3,000 tomans paid on account by Persian Government	- -	1,200 - -		
Surrender by Department of terminal rates held in suspense account	- -	2,517 16 7		
Surrender by Department of terminal rates held by Indo-European Telegraph Company, repaid to Department	- -	657 16 2	5,164 1 2	
TOTAL on account of Traffic £.	- -	- - -	4,521 13 1	
Cost of repairing wilful damage to Line to 31st March 1878, chargeable to Persian Government under Art. XII. of Treaty of 2nd December 1872	- -	*Toms. ks. sh.* 8,703 5 -		
Less, Paid on account	- -	220 - -		
TOTAL on account of wilful damage	- -	8,483 5 -=	3,393 8 -	
Persia's share of International Office Expenses paid in London:		£. s. d.		
For 1872 (Fcs. 346·50)	- -	13 13 4		
" 1873 (" 372·00)	- -	14 17 4		
" 1874 (" 255·00)	- -	10 3 7		
TOTAL International Office Expenses	- -	- - -	38 14 3	
		Toms. ks. sh.		
Balance of old debt for Line Guards to 31 March 1878	- -	2,975 - -		
Six annual instalments payable by Persia, under Art. I. of Treaty of 1872, 1,000 tomans per annum	- -	6,000 - -		
Six annual instalments payable by Persia, under Art. X. of Treaty of 1872, 1,000 tomans per annum	- -	6,000 - -		
		14,975 - -		
Fixed annual payment of 2,000 tomans per annum to Persia, under Art. VIII., section 3, three years ending 31st March 1876	*Toms. ks. sh.* 6,000 - -			
Annual payment of two-thirds of Terminal Receipts, under Art. VIII., section 4, of Treaty of 1872:—				
1876–77	1,595 9 5			
1877–78	3,724 4 7			
1878–79	3,381 - 13			
	14,701 4 5			
Less, "Due to," as above	- -	14,701 4 5		
TOTAL on account of Treaty	- -	273 5 15=	109 8 8	
			8,063 4 -	
Less, Amount due annually to Persian Government under Treaty of 1868, but withheld for five years ended 12th March 1879, 15,000 tomans	- -	- - -	6,000 - -	
				2,063 4 -
Ottoman Government:				
Balance of Traffic Account, 1878–79	- -	- - -	- - -	*2,169 19 4
Indo-European Telegraph Company:				
Balance of Traffic Account, 1878–79, due to Company	*2,986 10 6			
			£.	4,233 3 4

* These balances have since been paid.

No. 8.—INDO-EUROPEAN GOVERNMENT TELEGRAPH DEPARTMENT—*continued.*

STATEMENT of PARTICULARS of the Sums shown as RECEIPTS in *India*, at page 39 of the Finance and Revenue Accounts.

PARTICULARS.	Reference to page of Home Accounts.	Persian Gulf Section.	Persian Section.	TOTAL	
				Indian Currency.	British Currency.
		Rs.	*Rs.*	*Rs.*	£.
CAPITAL - - - - - - - -	—	—	—	—	—
REVENUE:					
Traffic receipts - - - - -	50	4,63,253	29,462	—	—
Miscellaneous - - - - - -	48	4,318	1,828	—	—
TOTAL REVENUE - -		4,67,571	31,290	4,98,861	49,886
TOTAL CAPITAL AND REVENUE -		4,67,571	31,290	4,98,861	49,886

London Office, 7 April 1880.

A. Brasher, Director of Traffic.

No. 9. - - - - - - - - -

AN ACCOUNT of the RECEIPTS and DISBURSEMENTS of the INDIAN

RECEIPTS.	£. s. d.
1. CAPITAL CHARGES OF THE SERVICE:	
Nil.	
2. SALARIES, &c., OF ESTABLISHMENTS:	
Recoveries of Hospital Stoppages from the Staff in Egypt and of overpayment at Bombay	107 4 4
3. REPAIRS, &c., FOR THE TROOP SHIPS:	
Adjustment on account of Stores sent to Bombay at the commencement of the Service, 3,140 *l.* 9 *s.* 7 *d.*; Credits on account of value of Naval Stores returned into Store or supplied to other Ships by the Troop Ships; Proceeds of Sale of unserviceable Stores; Value of Oil, &c., used for Culinary purposes (transferred to Item 7), and Sums recovered for Damages to Ships' Fittings, &c. - - - - - - - - - - -	7,912 16 10
4. FURNITURE, MESS TRAPS, &c., FOR SALOONS AND CABINS OF TROOP SHIPS:	
Credits on account of value of Cabin Furniture, &c., taken over for Imperial Services; Proceeds of Sale of unserviceable Stores; Recoveries from Troops, &c., on account of Losses or Damages; and Payments by the Engineers of the Troop Ships for the use of Government Mess Traps - - - - - - - - - - - - -	508 - 11
5. COALS FOR THE TROOP SHIPS:	
Value of Coal consumed for Culinary purposes (transferred to Item 7); Repayments for Coal supplied to other Ships or sold, and for Coal expended during employment on Imperial Service - - - - - - - - - - - - - - -	2,297 5 7
6. MESS OF OFFICERS, &c., ON BOARD THE TROOP SHIPS:	
Mess Contributions of Officers of the Troop Ships and Military Officers; Payments by the Admiralty on account of Naval and Military Officers conveyed in the Troop Ships on Imperial Service, and by Military Officers for their Families, and for extra Articles supplied; Credit on account of Passengers conveyed on the General Service of India; Proceeds of Sale of empty Packages; and Cost of Messing Saloon Servants and others, and of supplies for Sick, &c. (transferred to other Heads of Service) - - - -	21,790 15 5
7. VICTUALLING OF SEAMEN AND TROOPS:	
Ration Stoppages from Troops; Recoveries from the Troops and Crews for Loss, &c., of Mess Utensils; Payments by Admiralty for Supplies for Naval Service, and for Victualling Troops and Seamen conveyed in the Troop Ships on Imperial Service; Value of Provisions supplied for use of the General Mess (transferred to Item 6), and proceeds of Sale of unserviceable Stores - - - - - - - - - - -	24,083 17 5
8. MEDICINES, &c., FOR THE TROOP SHIPS:	
Credit for value of Medicines and Hospital Stores returned - - - - - -	56 16 11
9. BEDDING FOR TROOPS:	
Recoveries from Troops on account of Bedding, &c., lost: Proceeds of Sale of unserviceable Bedding - - - - - - - - - - - - - - - -	357 13 10
Carried forward - - - £.	57,114 11 3

- - - - - - - - - No. 9.

TROOP SERVICE, from the 1st April 1878 to the 31st March 1879.

DISBURSEMENTS.	£.	s.	d.	£.	s.	d.
1. CAPITAL CHARGES OF THE SERVICE:						
Nil.						
2. SALARIES, &c., OF ESTABLISHMENTS:						
Salaries, Wages, and Contingencies of Establishments in England, Egypt, and India; including Repairs, &c., of Office Furniture and Fittings in Egypt and India - -				10,998	7	7
3. REPAIRS, &c., FOR THE TROOP SHIPS:						
Naval and Gunners' Stores supplied for the Troop Ships; and Cost of Stores and Labour expended in their repair, principally at Portsmouth Dockyard - - - - - - - - - - - -	61,455	10	–			
Cost of Repairs of the "Malabar," at Glasgow, by Contractors - -	45,821	9	4			
Adjustments on account of Stores sent to Bombay at the commencement of the Service - - - - - - - - - - - -	16,288	14	5			
				123,565	13	9
4. FURNITURE, MESS TRAPS, &c., FOR SALOONS AND CABINS OF TROOP SHIPS:						
Furniture, Mess Traps, and Lamps for Saloons and Cabins of the Troop Ships supplied or repaired; and Bedding for Military Officers and their Families - - - - -				3,636	8	1
5. COALS FOR THE TROOP SHIPS:						
Payments to the Admiralty and to Contractors for Supplies to the Troop Ships; and Value of Supplies made to them at Bombay; including Coaling Expenses - - - -				28,674	1	5
6. MESS OF OFFICERS, &c., ON BOARD THE TROOP SHIPS:						
Payments by Paymasters of the Troop Ships, and to the Admiralty, and to Contractors, for Supplies for the General Mess on board the Troop Ships; and Value of Ships' Provisions used for General Mess (transferred from Item 7) - - - - -				27,742	8	10
7. VICTUALLING OF SEAMEN AND TROOPS:						
Payments to the Admiralty or to Contractors on account of Provisions, Mess Utensils, and Implements supplied for the Crews of the Troop Ships and for Troops and their Families; Lights and Culinary Fuel for use on board the Troop Ships, and Allowances in lieu of Provisions or Lights; Value of Supplies from the General Mess Stores, and computed Cost of Victualling Saloon Servants (transferred from Item 6) - - - - -				44,969	15	4
8. MEDICINES, &c., FOR THE TROOP SHIPS:						
Medicines and Hospital Necessaries for Crews of the Troop Ships, and for Troops and their Families - - - - - - - - - - - - - -				823	5	5
9. BEDDING FOR TROOPS:						
Bedding for Troops embarked; also Washing and repairing Bedding - - - -				1,200	15	2
Carried forward - - - £.				241,610	15	7

No. 9.—An Account of the Receipts and Disbursements of the Indian Troop

	£.	s.	d.
Brought forward - - -	57,114	11	3
RECEIPTS—*continued.*			
10. Clothing, &c., for Crews of the Troop Ships:			
Recoveries from the Officers and Men of the Troop Ships on account of Clothing, Tobacco, and Soap issued on payment; Value of Articles returned into Store, and Proceeds of Sale of unserviceable Clothing, &c. - - - - - - - - - - - -	3,265	7	6
11. Pay and Allowances of Officers and Crews of the Troop Ships:			
Recoveries of Sums overpaid; Payment by Admiralty of extra cost incurred through retention of the full complements in connection with Imperial Service - - - -	1,169	15	7
12. Travelling Expenses of Officers and Crews of the Troop Ships:			
Recovery of Railway Pass - - - - - - - - - - - - -	-	8	9
13. Pilotage and Miscellaneous Expenses of the Troop Ships:			
Refund of Overcharge for use of Prison necessaries, &c. - - - - - - -	-	7	4
14. Tenders and Boats:			
Proceeds of Sale of unserviceable Stores in Egypt, and Payment by Admiralty for Stores expended by the Steam Tenders when escorting one of Her Majesty's Ships - -	39	14	4
15. Repairs, &c., of the Victoria Buildings at Suez:			
Proceeds of Sale of unserviceable Stores - - - - - - - - - - -	-	16	-
16. Transit Charges through Egypt:			
Recoveries from Military Officers on account of the Dues paid to the Suez Canal Company for passage of their Families, and Credit on account of Passengers conveyed on the General Service of India, and on Imperial Service - - - - - - - - -	191	-	-
17. Books, Stationery, and Miscellaneous Expenses:			
Recoveries on account of Library Books Lost or Damaged; Gain by Exchange, and Miscellaneous Receipts - - - - - - - - - - - - -	68	16	-
18. Freight of Troops in other than Her Majesty's Indian Troop Ships:			
Payment by the Admiralty for expense of repairing Her Majesty's Ship "Orontes," at Bombay; Value of Stores returned, and proceeds of Sale of unserviceable Stores - -	390	4	-
Carried forward - - - £.	62,241	-	9

Service, from the 1st April 1878 to the 31st March 1879—*continued.*

	£. s. d.
Brought forward - - -	241,610 15 7
DISBURSEMENTS—*continued.*	
10. CLOTHING, &c., FOR CREWS OF THE TROOP SHIPS:	
Clothing, Tobacco, and Soap drawn from Naval Yards for issue (principally on payment) to Officers and Crews of the Ships, and commuted Allowance paid in lieu of Gratuitous Clothing - - - - - - - - - - - - - - - -	2,703 19 1
11. PAY AND ALLOWANCES OF OFFICERS AND CREWS OF THE TROOP SHIPS:	
Payments on board, and to the Admiralty, for Pay and Allowances of Officers and Men of the Troop Ships - - - - - - - - - - - - - - -	71,560 2 11
12. TRAVELLING EXPENSES OF OFFICERS AND CREWS OF THE TROOP SHIPS:	
Travelling Expenses and Subsistence of Officers and Men joining the Troop Ships on appointment, &c. - - - - - - - - - - - - - - -	143 9 2
13. PILOTAGE AND MISCELLANEOUS EXPENSES OF THE TROOP SHIPS:	
Pilotage Allowance to the Navigating Officers of the Troop Ships, and to Pilots at Portsmouth, &c.; Maintenance of the Crews of the Troop Ships in Hospitals and Prisons; Allowances (in lieu of Subsistence and Lodgings) to Crew residing on shore; Expenses of Mooring and Unmooring the Troop Ships; Washing, Carriage Hire, Postage, &c. - - - - - - - - - - - - - - - -	1,997 14 –
14. TENDERS AND BOATS:	
Payments to the Admiralty and to Contractors for Coals and Stores supplied for, and Repairs to, the Tenders, Boats, &c., in Egypt, and Pay and Expenses of their Crews -	2,831 7 11
15. REPAIRS, &c., OF THE VICTORIA BUILDINGS AT SUEZ:	
Fire Insurance of Buildings, &c.; Payments for Painting, Repairs, Water Rate, &c. -	349 13 10
16. TRANSIT CHARGES THROUGH EGYPT:	
Payments to the Suez Canal Company for passage of the Troop Ships and Steam Tenders, and of the Officers, Troops, and their Families conveyed; and Incidental Expenses -	39,008 16 9
17. BOOKS, STATIONERY, AND MISCELLANEOUS EXPENSES:	
Books, Stationery, and Printing at Home and in India; Stationery Allowance to the Paymasters of the Troop Ships, and Allowances for care of the Military Libraries on board; Telegrams; Forage and Gear for use of Horses conveyed, and Miscellaneous Expenses; Expenses of embarking Troops at Queenstown, and Charges for embarking and landing Troops at Bombay - - - - - - - - - - -	1,613 5 10
18. FREIGHT OF TROOPS IN OTHER THAN HER MAJESTY'S INDIAN TROOP SHIPS:	
Passage Money of Troops sent home from Bombay in Peninsular and Oriental Company's Steamers at the close of the Season 1877-78, &c. - - - - - - - -	2,578 14 3
Carried forward - - - £.	364,397 19 4

No. 9.—An Account of the Receipts and Disbursements of the Indian Troop

	£.	s.	d.
Brought forward - - -	62,241	-	9
RECEIPTS—*continued.*			
19. Repayments on account of Water supplied:			
Repayments on account of Water supplied by the Indian Troop Service at Bombay in prior years - - - - - - - - - - - - - -	226	18	9
20. Repayments on account of Passages and Conveyance of Stores:			
Payments from Naval Funds for Officers, Troops, &c., conveyed in the Troop Ships, and for use of the Ships when employed on Imperial Service; and Credit for Conveyance in the Troop Ships of Passengers, Horses, &c., on the General Service of India - -	5,677	14	7
Total Receipts - - - £.	68,145	14	1

STATEMENT showing the Agreement of the Totals of Receipts and Disbursements for the Indian Troop Receipts and Disbursements shown in the foregoing

RECEIPTS.	£.	s.	d.	£.	s.	d.
Total Receipts of the Indian Troop Service, per Home Accounts, 1878–79 - - -	22,655	15	2			
Ditto - - ditto - - in India, per Finance-and-Revenue Accounts for the same Year - - - - - - - - -	27,492	12	10	50,148	8	-
Add—						
Extra Receipts by Sub-accountants, principally in respect of Messing and Mess Contributions	27,274	-	2			
Transfers between Heads of Expenditure (*see* Contra) - - - - - - - -	11,004	18	5			
Transfers to the Debit or Credit of the Troop Service, not shown as separate transactions in the Home Accounts, but abated from the Totals under Receipts and Disbursements (*see* Contra)	2,780	17	4	41,059	15	11
				91,208	3	11
Abate—						
Receipts through Accounts of the Troop Service relating to Imperial Service - - -	14,776	17	6			
Ditto - - ditto - - relating to the General Service of India -	7,919	4	9			
Ditto - - ditto - - for Income Tax - - - - - -	282	15	1			
Repayments by Sub-accountants of Balances due on closing their Accounts - - - -	83	12	6	23,062	9	10
Total Receipts - - - £.				68,145	14	1

Admiralty, 2 March 1880.

Service, from the 1st April 1878 to the 31st March 1879—*continued.*

	£.	s.	d.
Brought forward - - -	364,397	19	4
DISBURSEMENTS—*continued.*			
19. REPAYMENTS ON ACCOUNT OF WATER SUPPLIED:			
Nil.			
20. REPAYMENTS ON ACCOUNT OF PASSAGES AND CONVEYANCE OF STORES:			
Refund of amount over-credited at Bombay - - - - - - - - -	24	9	9
TOTAL EXPENDITURE - - - £.	364,422	9	1
Abate—Receipts per Contra - - - - - - - -	68,145	14	1
NET EXPENDITURE from 1st April 1878 to 31st March 1879 - - - £.	296,276	15	–

SERVICE appearing in the HOME and FINANCE-and-REVENUE ACCOUNTS of *India* for the Year 1878–79, and the Total ACCOUNT of EXPENDITURE for the same Year.

DISBURSEMENTS.	£.	s.	d.	£.	s.	d.
TOTAL DISBURSEMENTS of the INDIAN TROOP SERVICE, per Home Accounts, 1878–79 - -	334,096	3	8			
Ditto - - ditto - - in India, per Finance-and-Revenue Accounts for the same Year - - - - - - - - -	7,000	12	1			
				341,096	15	9
Add—						
Expenditure by Sub-accountants, from Extra Receipts (per Contra) - - - - -	27,274	–	2			
Transfers between Heads of Expenditure (per Contra) - - - - - - - -	11,004	18	5			
Transfers to the Debit or Credit of the Troop Service, not shown as separate transactions in the Home Accounts, but abated from the Totals under Receipts and Disbursements (*see* Contra)	2,780	17	4			
				41,059	15	11
				382,156	11	8
Abate—						
Disbursements through Accounts of the Troop Service relating to Imperial Service - -	14,943	12	9			
Ditto - - - ditto - - - relating to the General Service of India	2,300	5	–			
Ditto - - - ditto - - - for Income Tax repaid - - -	15	5	8			
Repayments by Sub-accountants of Balances due on closing their Accounts, excluding the sum of 7 *l.* 17 *s.* 3 *d.* which does not affect the expenditure of the year - - - - -	75	15	3			
Extra Receipts included above for the purpose of rectifying an error in 1872–73, but which do not affect the expenditure of the year - - - - - - - - - -	399	3	11			
				17,734	2	7
TOTAL DISBURSEMENTS - - - £.				364,422	9	1
Abate—Receipts per Contra - - - - - - - - -				68,145	14	1
TOTAL NET EXPENDITURE as shown in the Annual Account for 1878–79 - - - - £.				296,276	15	–

W. R. Mends,
Director of Transports.

I concur,
C. J. Cruttenden,
Consulting Officer for the Indian Troop Service.

No. 10.

STATEMENT showing the NET EXPENDITURE incurred on account of the ROYAL INDIAN ENGINEERING COLLEGE, during the Year ended 31st March 1879.

	£.	s.	d.
Salaries and Allowances of President, Professors, &c.	8,492	–	–
Steward's Salary, Wages of Servants, &c.	1,983	19	3
Travelling Expenses, Advertisements, Postage, &c.	283	19	11
Rates and Taxes, Maintenance of Building, Repairs of Furniture, &c.	1,383	8	7
Lights, Fuel, and other House Articles	1,246	11	5
Provisions, Wines, &c.	4,978	12	3
Laundry: Wages and Stores	541	15	–
Expenditure on Library, Laboratory, Workshops, &c.	887	3	5
Cost of Telegraphic Apparatus, &c.	221	12	10
Lecturers, Examiners, &c.	590	13	2
Special Allowances for Instruction of Telegraph Students	123	–	–
Expenses of Students visiting Works, &c.	190	18	7
Salary of Chaplain and Expenses attending Divine Service	267	8	11
	21,191	3	4
Deduct—Receipts on Garden, Farm, and Dairy in excess of Expenditure	6	13	8
NET EXPENDITURE during the Year ended 31st March 1879 £.	21,184	9	8

The above Expenditure has been brought to Charge, as follows:—

	£.	s.	d.
Disbursements:			
Salaries of President, Professors, &c.; Wages of Servants; Provisions, and Contingent Expenses	21,992	19	2
RECEIPTS:			
Sale of Provisions, Farm Produce, &c.	808	9	6
£.	21,184	9	8

FEES received from Students in 1878–79:

			£.	s.	d.
In England			15,972	16	8
In India: Finance and Revenue Accounts	page 91	£. 1,878			
	„ 92	187			
			2,065	–	–
		£.	18,037	16	8

Thos. W. Keith, Accountant General.

No. 11.

A COMPARISON of the ESTIMATED and ACTUAL RECEIPTS and DISBURSEMENTS of the Home Treasury of the Government of *India*, for the Year 1878-79.

	1878-79.		Increase.	Decrease.
	Original Estimate of January 1878.	Account.		
	£.	£.	£.	£.
RECEIPTS	17,329,300	19,972,089	2,642,789	—
DISBURSEMENTS	17,176,894	19,930,821	2,753,927	—

RECEIPTS.

	1878-79. Estimate of January 1878.	1878-79. Account.	Increase.	Decrease.	EXPLANATIONS OF INCREASE OR DECREASE.
REVENUE ORDINARY:	£.	£.	£.	£.	
FOREST: Amount received from the Admiralty for Teak Timber forwarded from India	- -	335	335	—	
Receipts from Students for the Indian Forestry Department, on account of their expenses at the Forest School at Nancy	- -	1,159	1,159	- -	These are sums lodged with the Secretary of State by the Students for the cost of their maintenance at Nancy. Prior to January 1878, such expenses were defrayed by the Students without the intervention of this office.
MINT: Proceeds of Sales of Indian Coins sent to this Country for Assay	- -	52	52	—	
TELEGRAPH: Indo-European Telegraph	4,000	23,067	18,167	- -	Consequent on the "Common Purse" arrangement established between the Government and the Eastern and Indo-European Telegraph Companies.
INTEREST: Interest realised from Investment of Cash Balance, &c.	10,000	15,433	5,433	- -	During a portion of the year the rate of interest obtainable was unusually high.
MINOR DEPARTMENTS: Proceeds of Sales of Chinchona Bark	3,000	23,894	20,894	- -	Owing to the receipt from India of a much larger supply than had been anticipated, and to the favourable state of the market in this country.
Receipts in respect of the India Museum, subscriptions from Chambers of Commerce for copies of Work on the Textile Manufactures of India, &c.	1,000	941	- -	59	
MEDICAL: Pensions, &c., of Inmates of the Royal India Lunatic Asylum, appropriated to their maintenance, &c.	1,800	1,913	113	—	
RECEIPTS IN AID OF SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES: Subscriptions to Widows' Funds of the Home Establishment, Fees, &c.	12,000	8,234	- -	3,766	The receipts on account of the India Office Provident Fund, included in the Estimate under this item, have been included in the Account in a distinct item under "Debt."
Subscriptions to the Bengal Civil Service Annuity Fund, the Indian Military and Medical Funds, and the Indian Navy Fund	85,000	87,380	2,380	—	
MISCELLANEOUS: East India Stock: Repayment by the Bank of England of Redemption Money unclaimed	- -	1,382	1,382	—	
From the Imperial Government for Departmental Expenses incurred in connection with the Abyssinian Expedition	- -	4,025	4,025	- -	An exceptional receipt consequent on the final adjustment of the Accounts of the Expedition.
Sale proceeds of Books, Waste Paper, &c., and receipts on sundry Accounts	3,000	3,075	75	—	
Fines and Penalties incurred by Contractors, and other receipts connected with the supply of Stores to India	4,200	5,043	843	—	
ARMY: Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of Sales of unserviceable Stores; receipts on account of the Indian Troop Service; retrenchments on account of Messing, &c.	33,000	46,110	13,110	- -	The increase occurred in the receipts on account of the Indian Troop Service, and for clothing, accoutrements, &c., brought from India with troops.
Subscriptions to the Indian Service Family Pension Fund	2,000	1,709	- -	291	
PUBLIC WORKS: Royal Indian Engineering College: Fees from Students, &c.	18,400	16,781	- -	1,619	The Estimate of January 1878 included the rent of houses now shown separately in the next item, and more students than were estimated have been permitted to defer payment of part of their fees.
Carried forward £.	178,300	240,533			

No. 11.—A Comparison of the Estimated and Actual Receipts and Disbursements of the Home Treasury of the Government of *India*, for the Year 1878–79—*continued*.

RECEIPTS—*continued*.	1878–79. Estimate of January 1878.	1878–79. Account.	Increase.	Decrease.	EXPLANATIONS OF INCREASE OR DECREASE.
	£.	£.	£.	£.	
Brought forward	178,300	240,533			
REVENUE FROM PRODUCTIVE PUBLIC WORKS:					
IRRIGATION:					
Rent of Houses acquired from the East India Irrigation and Canal Company	- -	552	552	- -	Included in the preceding item in the Estimate of January 1878.
DEBT:					
PERMANENT DEBT INCURRED:					
India 4 per Cent. Stock	- -	1,855,584	1,855,584	- -	Towards the discharge of 2,874,500 *l.* India Debentures, and to meet the deficiency in the Cash Balance caused by the falling off in the demand for Bills on India.
India 4 per Cent. Debentures	- -	371,000	371,000	- -	
TEMPORARY DEBT INCURRED:					
Temporary Loans on Security of East India Bonds	- -	1,500,000	1,500,000	- -	
RECEIPTS OF SERVICE FUNDS BEARING INTEREST:					
India Office Provident Fund	- -	10,025	10,025	- -	This item includes the receipts in 1877–78, as well as those in 1878–79, previously included under "Receipts in aid of Superannuation, Retired, and Compassionate Allowances"; it also includes the Donation to the Fund and Interest, not brought to account in 1877–78.
	—	3,736,609			
DEPOSITS:					
Premium realised by the Sale of India 4 per Cent. Stock, &c.	- -	20,056	20,056	- -	*See* explanation against "Debt Incurred" above.
REPAYMENT OF ADVANCES:					
From Her Majesty's Treasury in repayment of Disbursements in England for purchase of Malt Liquor on behalf of the Imperial Government, &c.	4,000	3,007	- -	993	
Ditto in repayment of Disbursements in England on account of the Abyssinian Expedition	- -	4,842	4,842	- -	In final adjustment of the Accounts of the Expedition.
	4,000	7,849			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:	—				
From Her Majesty's Treasury and other Public Departments, in repayment of Advances in India on account of Emigration of Coolies, Chelsea Out-pensioners paid in India, Supplies to Her Majesty's Ships on the East India Station, &c.	117,000	87,765	- -	29,235	Mainly consequent on the postponement of a receipt included in the Estimate of January 1878 on account of the Perak Expedition.
Ditto, in part repayment of Disbursements in India on account of the Abyssinian Expedition	25,000	7,361	- -	17,639	The sums of 4,025 *l.* and 4,842 *l.* on this account are shown above under the heads "Revenue" and "Repayment of Advances" respectively, and the total amount due on the final adjustment of the Accounts proved less than was estimated in January 1878.
Ditto, on account of the Expedition to the Mediterranean	- -	400,000	400,000	- -	Not contemplated in January 1878.
Miscellaneous Receipts	5,000	6,606	1,606	—	
Bills of Exchange on India	17,000,000	13,948,565	- -	3,051,435	Owing to the falling off in the demand for Bills on India.
Amount remitted from India by Bills of Exchange on London	- -	1,516,193	1,516,193	- -	
	17,147,000	15,966,490			
TOTAL £.	17,329,300	19,972,089			
DISBURSEMENTS.					
EXPENDITURE, ORDINARY:					
CHARGES CONNECTED WITH THE COLLECTION OF THE REVENUE AND DIRECT CLAIMS THEREON:					
LAND REVENUE:					
Law Charges in connection with Appeals from India	700	842	142	—	
Stores for India	2,200	952	- -	1,248	

FOREST:					
Allowances to successful Candidates for the Indian Forestry Department, &c.	3,000	3,811	811	—	
Stores for India	-	17	17	—	
OPIUM:					
Stores for India	1,000	938	-	62	
STAMPS:					
Stores for India	49,700	41,645	-	8,055	The indents received from India for stamped paper fell short of the Estimate of January 1878.
MINT:					
Stores for India	22,000	9,175	-	12,825	Certain heavy payments for weighing machines for the Bombay Mint, which were included in the Estimate of January 1878, were postponed to the year 1879–80.
Other Payments	-	209	209	—	
POST OFFICE:					
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury	70,000	70,000	—	—	
Subsidy to the Euphrates and Tigris Steam Navigation Company on account of the Mail Service between Bussorah and Bagdad	3,600	3,600	—	—	
Special Pay and Expenses of the Representative of British India at the Postal Congress of Paris	-	309	309	—	
Stores for India	24,500	17,447	-	7,053	The decrease is in the cost of post cards, certain payments for which were postponed to the year 1879–80.
TELEGRAPH:					
Indo-European Telegraph	38,000	24,334	-	13,666	Consequent on the postponement to the year 1879–80 of a portion of the cost of the cable steamer "Patrick Stewart."
Red Sea and India Telegraph	18,027	18,027	—	—	
Indian Telegraph Department: Absentee Allowances and Contingent Expenses	6,000	5,063	-	937	
Telegraph Lines in India: Stores for India	74,300	35,053	-	39,247	The supplies during the year fell short of the Estimates received from India.
ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS:					
His Highness Maharajah Duleep Sing	21,067	34,065	12,998	-	The Account includes an advance of 13,000 *l.* to the Maharajah, to be adjusted hereafter.
	334,094	265,487			
CHARGES ON THE REVENUE OF INDIA:					
INTEREST ON DEBT:					
Interest on Loans contracted in England	2,584,000	2,548,438	-	35,562	Consequent on the discharge of India 4 per Cent. Debentures.
Interest on the Indian Transfer Loan of 22nd April 1854	44,500	44,674	174	—	
INTEREST ON OTHER OBLIGATIONS:					
Interest on Deposits in Regimental Savings Banks of Men returned from India	1,000	876	-	124	
Interest on the Balance of the India Office Provident Fund	-	249	249	—	
ADMINISTRATION:					
Home Establishments, &c.	210,300	215,804	5,504	-	Owing to the increase in telegrams to India, to the transfer to this head of salaries previously charged under "Minor Departments," and to the payment within the year of five quarters' postage of Despatches, and of arrears of rates and taxes.
Expenses in connection with the Extension of the India Store Depôt	1,000	-	-	1,000	These expenses were not incurred during the year, and the outlay will probably not be required.
Payments on account of Administration in India	2,000	2,091	91	—	
Stores for India	2,300	457	-	1,843	
MINOR DEPARTMENTS:					
Stores for India	15,500	5,538	-	9,962	Complete Estimates under this head had not been received from India in January 1878.
Other Payments	24,500	21,544	-	2,956	The decrease occurred mainly in the expenses of the India Museum, and in the payments in this country on account of the Imperial Gazetteer of India.
Carried forward £.	2,885,100	2,839,671			

No. 11.—A Comparison of the Estimated and Actual Receipts and Disbursements of the Home Treasury of the Government of *India*, for the Year 1878-79—*continued.*

DISBURSEMENTS—*continued.*	1878-79. Estimate of January 1878.	1878-79. Account.	Increase.	Decrease.	EXPLANATIONS OF INCREASE OR DECREASE.
EXPENDITURE, ORDINARY—*continued.*					
CHARGES CONNECTED WITH THE COLLECTION OF THE REVENUE, AND DIRECT CLAIMS THEREON—Brought forward	£. 334,094	£. 265,487	£.	£.	
CHARGES ON THE REVENUE OF INDIA—*continued.*					
Brought forward	2,885,100	2,839,671			
LAW AND JUSTICE:					
Stores for India	600	145	-	455	
Other Payments	2,100	950	-	1,150	The Estimate of January 1878 provided for passage and outfit allowance for one Chief Justice and one Puisne Judge, but no Chief Justice proceeded to India during the year.
MARINE:					
Pensions and Retired Allowances	44,000	42,720	-	1,280	Pensions to Officers of the late Indian Navy lapse from year to year.
Furlough and Absentee Allowances	1,000	922	-	78	
Commutation of Pensions of Officers of the late Indian Navy	-	117	117	—	
Contribution towards the Expenses of Her Majesty's Ships employed in the Indian Seas	70,000	70,000	—	—	
Purchase of Light Ship for the Krishna Shoal	-	7,296	7,296	-	An expenditure not contemplated in January 1878.
Sundry items	500	1,223	723	—	
Stores for India	47,200	21,725	-	25,475	The Estimate received from Bombay for Coal appears to have included the total cost and freight, instead of the one-third payable in this country.
EDUCATION:					
Passage and Outfit of Educational Officers on appointment	600	1,154	554	-	A larger number of Educational Officers and Chaplains proceeded to India during the year than was estimated.
ECCLESIASTICAL:					
Passage and Outfit of Chaplains on appointment	900	1,600	700	-	
Stores for India	200	38	-	162	
MEDICAL:					
Expenses of the Royal India Lunatic Asylum, Maintenance of Lunatics elsewhere, &c.	7,200	7,208	8	—	
STATIONERY AND PRINTING:					
Stores for India	190,000	180,712	-	9,288	
Other payments	8,000	7,312	-	688	
POLITICAL AGENCIES AND OTHER FOREIGN SERVICES:					
Mission to the Court of Persia	12,000	12,000	—	—	
Her Majesty's Establishments in China	20,000	-	-	20,000	Payment on this Account was postponed.
Sundry items	1,000	684	-	316	
Stores for India	300	251	-	49	
SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES	1,254,000	1,314,058	60,058	-	The payments on account of Civil Service Annuities and Military Funds have increased, and the Account includes 25,970 *l.* for refund to several Officers of their subscriptions to the Bombay Medical Fund.
MISCELLANEOUS:					
Allowances to Candidates for the Covenanted Civil Service of India, &c.	21,800	20,515	-	1,285	
Remission of Fines and Penalties incurred by Contractors, and Miscellaneous Charges connected with the supply of Stores to India	4,000	6,359	2,359	-	The remissions of Fines during 1878-79 were principally in respect of those incurred in previous years.
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES	232,000	227,079	-	4,921	Consequent on a decrease in the number of Officers on furlough.

ARMY—:					
Effective:					
Home Charges of Her Majesty's Regiments serving in India	700,000	714,700	14,700	- -	The payments made to the War Office during the year on account of balances due on the Contingent and Clothing Accounts, exceeded the Estimate of January 1878.
Furlough Allowances of Officers of the Indian Service	203,000	184,472	- -	18,528	Consequent on the recall to duty of a large number of Military Officers on furlough in this country.
Indian Troop Service	241,400	334,096	92,696	- -	The Estimates are framed in communication with the Director of Transports. The increase is owing to 12 voyages having been made in the year instead of 10, to a large unexpected outlay on the "Malabar," and to part payment for new engines for the "Crocodile" and "Serapis."
Passage of Officers and Troops otherwise than in Troop Ships	7,000	11,367	4,367	- -	*See* explanation against Furlough Allowances above.
Miscellaneous	38,000	26,497	- -	11,503	The decrease occurred mainly in the charge for Surgeons studying at Netley, and in the Stud expenses.
Stores for India	723,000	699,619	- -	23,381	
Non-Effective:					
The Imperial Government on account of Retired Pay, &c., of Troops serving or having served in India	650,000	650,000	—	—	
Ditto, on account of Deferred Pay to discharged or deceased Soldiers for service in India subsequent to 1st April 1876	8,000	- -	- -	8,000	The deferred pay to Soldiers is no longer shown as a separate item.
Retired Pay of Officers of the Indian Service, including Colonels' Allowances	1,070,000	1,107,650	37,650	- -	Insufficient provision was made in the Estimate of January 1878 for the retirement of Officers under the arrangement promulgated in that month.
Capitalised value of Annuities granted to Officers of the Indian Army on Retirement, representing the estimated value of their prospective claim to the Colonel's Allowance	80,000	98,224	18,224	- -	
Gratuity, equal to the value of his Commission, granted to an Officer of a British (formerly Indian) Regiment on his Retirement from the Service	- -	850	850	—	
Lord Clive's Fund—Pensions, &c.	107,000	77,934	- -	29,066	The bulk of the Advances to the War Office, on account of payments of Indian Pensions by British Staff Officers, &c., being for Lord Clive's Fund, the whole of the Advances are included under this head, and any needful adjustments are subsequently made. In the Account for 1878–79 this item is reduced through transfers having been effected in respect of *two* years.
Indian Service Family Pension Fund	1,000	1,416	416	—	
Military Operations in Afghanistan:					
Passage to India of Officers specially ordered to return to duty in consequence of the Expedition	- -	2,956	2,956	- -	Expenditure not anticipated in January 1878.
Stores for India	- -	73,154	73,154	- -	
PUBLIC WORKS—ORDINARY:					
Furlough Pay and Allowances of Officers in the Public Works Department	60,000	66,814	6,814	- -	Consequent on the increased number of Officers on furlough.
Royal Indian Engineering College	21,000	21,993	993	—	
Sundry items	5,000	7,518	2,518	- -	A larger number of Engineer Students were retained in England for practical training than was estimated in January 1878.
Stores for India	38,500	2,826	- -	35,674	Consequent on the postponement to the year 1879–80 of the payments on account of a large Dredger for Karachi, which were included in the Estimate of January 1878.
EXPENDITURE CONSEQUENT ON FAMINE IN MADRAS:					
Stores for India	- -	597	597	—	
	8,755,400	8,846,422			
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS:					
GUARANTEED INTEREST	4,749,000	4,739,259	- -	9,741	Owing to sums estimated in January 1878 to be received on account of Capital, not having been subscribed so early as was anticipated.
IRRIGATION:					
Working and Maintenance	- -	128	128	—	
	4,749,000	4,739,387			
Carried forward £.	13,838,494	13,851,296			

No. 11.—A Comparison of the Estimated and Actual Receipts and Disbursements of the Home Treasury of the Government of *India*, for the Year 1878-79—*continued.*

	1878-79.		Increase.	Decrease.	EXPLANATIONS OF INCREASE OR DECREASE.
	Estimate of January 1878.	Account.			
DISBURSEMENTS—*continued.*	£.	£.	£.	£.	
Brought forward	13,838,494	13,851,296			
DEBT:					
PERMANENT DEBT DISCHARGED:					
India 4 per Cent. Debentures	-	2,874,500	2,874,500	-	*See* explanation against receipts under "Debt."
TEMPORARY DEBT DISCHARGED:					
Temporary Loan on security of an East India Bond	-	500,000	500,000	-	*See* explanation against receipts under "Debt."
PAYMENTS OUT OF DEPOSITS OF SERVICE FUNDS BEARING INTEREST:					
India Office Provident Fund	-	198	198	-	*See* explanation against receipts under "Debt."
	—	3,374,698			
DEPOSITS:					
Commission on Sales and Renewals of India Debentures	-	2,333	2,333	—	*See* explanation against receipts under "Debt."
PRODUCTIVE PUBLIC WORKS—CAPITAL EXPENDITURE:					
State Railways	673,000	683,406	10,406		
Irrigation Works	9,000	9,463	463		
	682,000	692,869			
ADVANCES REPAYABLE:					
For Purchase of Malt Liquor on behalf of the Imperial Government, &c.	4,000	5,852	1,852	—	
Disbursements in England on account of the Abyssinian Expedition	-	1,105	1,105	-	Payment in connection with the final adjustment of the Accounts of the Expedition.
	4,000	6,957			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:					
Advances on account of the Bengal, Madras, and Bombay Civil Funds	158,500	165,500	7,000	-	The applications from the Agents of the Funds for advances were in excess of the Estimate of January 1878.
Her Majesty's Postmaster General, on account of Postage collected in India	50,000	39,564	-	10,436	The Estimate of January 1878 was founded on previous payments.
Ditto, on account of Sums received in India for Money Orders	50,000	67,345	17,345	-	The Estimate of January 1878 was founded on previous payments.
Family Remittances, Remittances by Administrators General, &c.	600,000	585,577	-	14,423	The decrease occurred in the Remittances by Administrators General.
Miscellaneous Payments to be brought to charge or recovered in India	112,000	99,714	-	12,286	A sum of 35,000 *l.*, included in the Estimate of January 1878, in respect of the Minority Accounts of the Nawab Nazim of Bengal, is not included in the Account, the claim having been settled by a Bill drawn on the Government of India; on the other hand, there is an increase in Bonus Compensations and other payments.
Copper supplied to the Calcutta Mint for Coinage purposes	93,000	19,894	-	73,106	The supply was suspended at the request of the Government of India.
Stores chargeable to Provincial and Local Funds, to Foreign States, and against income derived from Workshops	48,600	99,529	50,929	-	The Account includes payments for Stores for the Lahore Waterworks and the Myagaum and Dubhoe Tramway, regarding which no information had been received from India in January 1878.
	1,112,100	1,077,123			
GUARANTEED RAILWAY COMPANIES:					
	1878-79: Estimate of Jan. 1878.	1878-79: Account.			
	£.	£.			
Withdrawals	1,668,200	1,799,344			
Receipts	127,900	873,799			
Net Withdrawals £.	1,540,300	925,545	1,540,300	925,545	- 614,755 The Estimates are framed in communication with the Railway Companies, and are liable to great fluctuations.
TOTAL £.			17,176,894	19,930,821	

India Office, 13 May 1880.

Henry Waterfield, Financial Secretary.

No. 12.

A COMPARISON of the ORIGINAL and REGULAR ESTIMATE of the RECEIPTS and DISBURSEMENTS of the Home Treasury of the Government of *India*, for the Year 1879-80.

	1879-80.		Increase.	Decrease.
	Estimate of January 1879.	Estimate of May 1880 presented to Parliament.		
	£.	£.	£.	£.
RECEIPTS - - - - - - - - - - - - -	18,563,600	29,721,910	11,158,310	—
DISBURSEMENTS - - - - - - - - - - - -	18,931,300	28,562,376	9,631,076	—

RECEIPTS. REVENUE, ORDINARY:	1879-80. Estimate of January 1879.	1879-80. Estimate of May 1880 presented to Parliament.	Increase.	Decrease.	EXPLANATIONS OF INCREASE OR DECREASE.
	£.	£.	£.	£.	
FOREST: Receipts from Students for the Indian Forestry Department, on account of their expenses at the Forest School at Nancy - - - - - - - - - -	1,600	1,491	- -	109	
MINT: Proceeds of Sales of Indian Coins sent to this Country for Assay - - - - - -	- -	38	38	—	
TELEGRAPH: Indo-European Telegraph - - - - - - - - - - - - -	23,000	27,176	4,176	- -	The Estimate of May 1880 includes receipt from the Ottoman Government of the balances due in respect of two years. The remainder of the increase is due to the receipts under the "Common Purse" arrangement having exceeded the original Estimate.
INTEREST: Interest realised from Investment of Cash Balance, &c. - - - - - -	10,000	9,825	- -	175	
MINOR DEPARTMENTS: Proceeds of Sales of Chinchona Bark - - - - - - - - - -	3,000	35,293	32,293	- -	Owing to the receipt from India of a much larger supply than had been anticipated, and to the favourable state of the market in this country.
Receipts in respect of the India Museum; Subscriptions from Chambers of Commerce, &c., for copies of Work on the Textile Manufactures of India; Sale proceeds of Books, Maps, &c. - - - - - - - - - - -	2,600	473	- -	2,127	The Work on Textile Manufactures not having made so much progress as was expected, the subscriptions in respect of it, included in the original Estimate, were not received during the year 1879-80.
MARINE: Contribution from the Imperial Government towards the provision of a new vessel to replace the Indian Government steamer "Comet," on the inland waters of Turkish Arabia, &c. - - - - - - - - - - - - - -	- -	3,017	3,017	- -	The receipt of 3,000 *l.* from the Imperial Government (*see* page 24) is an exceptional item.
MEDICAL: Pensions, &c., of inmates of the Royal India Lunatic Asylum, appropriated to their maintenance, &c. - - - - - - - - - - - - -	1,500	2,751	1,251	- -	The increase is partly owing to a portion of the estate of a deceased lunatic having been applied in repayment of his maintenance at the asylum.
STATIONERY AND PRINTING: Refund of over-payments in previous years on account of Stores for India - -	- -	916	916	—	
RECEIPTS IN AID OF SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES: Subscriptions to Widows' Funds of the Home Establishment, Fees, &c. - -	12,500	10,591	- -	1,909	The receipts on account of the India Office Provident Fund, included in the original Estimate under this head, have been shown in the Estimate of May 1880 as a distinct item under the head "Debt."
Subscriptions to the Bengal Civil Service Annuity Fund, the Indian Military and Medical Funds, and the Indian Navy Fund - - - - - - - -	83,000	90,351	7,351	- -	Consequent on the increased number of Retired Military Officers in this country.
Carried forward - - - £.	137,200	181,922			

No. 12.—A Comparison of the Original and Regular Estimate of the Receipts and Disbursements of the Home Treasury of the Government of *India*, for the Year 1879-80—*continued*.

RECEIPTS—*continued.*	1879-80. Estimate of January 1879.	1879-80. Estimate of May 1880 presented to Parliament.	Increase.	Decrease.	EXPLANATIONS OF INCREASE OR DECREASE.
REVENUE ORDINARY—*continued.*	£.	£.	£.	£.	
Brought forward	137,200	181,922			
MISCELLANEOUS:					
Fines; Sale proceeds of Books and unserviceable Stores, &c.	3,900	12,246	8,346	-	Miscellaneous receipts have exceeded the original Estimate, in which also the Fines incurred were stated net, whereas in the Estimate of May 1880 the amount of Fines remitted is included as a payment.
ARMY:					
Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of Sales of unserviceable Stores; receipts on account of the Indian Troop Service; retrenchments on account of Messing, &c.	34,000	87,700	53,700	-	The receipts on account of the Indian Troop Service have largely exceeded the original Estimate, owing to repayments from the Imperial Government in respect of the employment of the "Euphrates" and "Jumna" in connection with the Zulu War; and the Estimate of May 1880 includes an exceptional receipt from the War Office of 13,358 *l.*
Subscriptions to the Indian Service Family Pension Fund	1,500	1,812	312	—	
PUBLIC WORKS:					
Royal Indian Engineering College: Fees from Students, &c.	16,000	15,258	-	742	More Students have recently deferred payment of part of their fees than was estimated in January 1879.
	192,600	298,938			
REVENUE FROM PRODUCTIVE PUBLIC WORKS:					
IRRIGATION:					
Rent of Houses acquired from the East India Irrigation and Canal Company	500	967	467	—	
DEBT:					
PERMANENT DEBT INCURRED:					
India 4 per Cent. Stock sold	1,009,500	1,870,000	860,500	-	To provide for the discharge of other descriptions of debt.
India 4 per Cent. Stock created under East Indian Railway (Redemption of Annuities) Act	-	5,115,939	5,115,939	-	Consequent on the purchase of the East Indian Railway.
Debentures and Debenture Stock of the East Indian Railway Company for which the Secretary of State has incurred the liability	-	4,450,000	4,450,000	-	
TEMPORARY DEBT INCURRED:					
Advance from Her Majesty's Treasury under "Indian Advance Act, 1879"	-	2,000,000	2,000,000	-	This advance was not anticipated in January 1879.
RECEIPTS OF SERVICE FUNDS BEARING INTEREST:					
India Office Provident Fund	-	3,542	3,542	-	Receipts on this account were included in the original Estimate under the head "Receipts in aid of Superannuation, Retired, and Compassionate Allowances."
	1,009,500	13,439,481			
DEPOSITS:					
Premium realised by the sale of India 4 per Cent. Stock	-	23,356	23,356	-	No premium was provided for in the original Estimate, as the description of debt to be raised had not been determined.
REPAYMENT OF ADVANCES:					
From Her Majesty's Treasury in repayment of Disbursements in England for purchase of Malt Liquor on behalf of the Imperial Government, &c.	4,000	6,849	2,849	-	The disbursements on this account exceeded the Estimate of January 1879.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:					
From Her Majesty's Treasury and other Public Departments, in repayment of Advances in India on account of Emigration of Coolies, Chelsea Out-pensioners paid in India, Supplies to Her Majesty's Ships on the East India Station, &c.	65,000	117,982	52,982	- -	The increase occurs in the repayments of advances in India on account of Emigration of Coolies.
Ditto, in part repayment of Disbursements in India on account of the Expedition to the Mediterranean	- -	50,000	50,000	- -	Not anticipated in January 1879.
East Indian Railway Company: Recoveries on account of Insurance, &c. (1st January to 31st March 1880)	- -	8,863	8,863	- -	These receipts were included in the original Estimate under "Guaranteed Railway, &c., Companies."
Estates remitted from India by Administrators General	- -	22,693	22,693	- -	Consequent on the recent arrangement under which Administrators General in India remit estates by means of Bills of Exchange payable in London.
Miscellaneous Receipts	2,000	4,024	2,024	—	
Bills of Exchange on India	17,290,000	15,261,810	- -	2,028,190	The drawings on India were reduced in consequence of the advance of 2,000,000 *l.* from Her Majesty's Treasury.
Gold received from India: Net Sale proceeds	- -	486,947	486,947	—	
	17,357,000	15,952,319			
TOTAL - - - £.	18,563,600	29,721,910			
DISBURSEMENTS.					
EXPENDITURE, ORDINARY:					
CHARGES CONNECTED WITH THE COLLECTION OF THE REVENUE, AND DIRECT CLAIMS THEREON:					
LAND REVENUE:					
Law Charges in connection with Appeals from India	700	457	- -	243	
Stores for India	2,000	192	- -	1,808	In the absence of information from India, the original Estimate was based on the requirements of recent years.
FOREST:					
Allowances to successful Candidates for the Indian Forestry Department, &c.	4,100	4,123	23	—	
Stores for India	- -	854	854	- -	The expenditure is for Steam Saw Machinery, no estimate of which had been received from India in January 1879.
SALT:					
Stores for India	- -	223	223	—	
OPIUM:					
Stores for India	900	156	- -	744	
STAMPS:					
Stores for India	36,100	37,350	1,250	—	
MINT:					
Stores for India	20,700	8,261	- -	12,439	The original Estimate included 11,600 *l.*, *on* account of Automaton Weighing Machines for the Bombay Mint, which have not yet been paid for.
Other Payments	- -	22	22	—	
POST OFFICE:					
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury	70,000	96,434	26,434	- -	The Estimate of May 1880 includes balances due in respect of the years 1876-77 and 1877-78, amounting to 11,434 *l.* The remainder of the increase is attributable to the smaller credits to India in consequence of the reduced rates of postage levied under the Convention of Paris.
Subsidy to the Euphrates and Tigris Steam Navigation Company on account of the Mail Service between Bussorah and Bagdad	3,600	3,600	—	—	
Stores for India	26,100	27,398	1,298	—	
TELEGRAPH:					
Indo-European Telegraph	21,000	27,472	6,472	- -	Owing to a larger portion of the cost of the cable steamer "Patrick Stewart" remaining unpaid on the 31st March 1879, than was anticipated in January of that year.
Red Sea and India Telegraph	18,000	18,027	27	—	
Indian Telegraph Department: Absentee Allowances and Contingent Expenses	5,500	5,823	323	—	
Telegraph Lines in India: Stores for India	62,300	45,516	- -	16,784	Owing to the demands having fallen short of the original Estimate, and to certain payments not being made within the year 1879–80.
ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS:					
His Highness Maharajah Duleep Sing	21,100	21,065	- -	35	
Carried forward - - - £.	292,100	296,973			

No. 12.—A Comparison of the Original and Regular Estimate of the Receipts and Disbursements of the Home Treasury of the Government of *India*, for the Year 1879-80—*continued*.

DISBURSEMENTS—*continued*.	1879-80. Estimate of January 1879.	1879-80. Estimate of May 1880 presented to Parliament.	Increase.	Decrease.	EXPLANATIONS OF INCREASE OR DECREASE.
EXPENDITURE, ORDINARY—*continued*.	£.	£.	£.	£.	
CHARGES CONNECTED WITH THE COLLECTION OF THE REVENUE, AND DIRECT CLAIMS THEREON—Brought forward	292,100	296,973			
CHARGES ON THE REVENUE OF INDIA:					
INTEREST ON DEBT:					
Interest on Loans contracted in England	2,584,000	2,544,461	-	39,539	The debt incurred during 1879-80 consisting solely of India 4 per Cent. Stock, the dividends on which are payable in October and April, one half-year's dividend only became payable in respect of it within the year.
Interest on the Indian Transfer Loan of 22nd April 1854	44,500	44,674	174	—	
INTEREST ON OTHER OBLIGATIONS:					
Interest on Deposits in Regimental Savings Banks of Men returned from India	1,000	-	-	1,000	
Interest on the Balance of the India Office Provident Fund	-	427	427	—	
ADMINISTRATION:					
Home Establishments, &c.	214,600	210,831	-	3,769	The decrease occurs in the salaries of the Home Establishment.
Payments on account of Administration in India	2,000	3,350	1,350	-	The Estimate of May 1880 includes the Passage and Outfit Allowance of the Governor of Bombay.
Stores for India	1,800	166	-	1,634	The original Estimates, which were framed in the absence of information from India, were not borne out by the indents received.
MINOR DEPARTMENTS:					
Stores for India	10,900	7,194	-	3,706	
Other Payments	17,500	19,228	1,728	-	The Estimate of May 1880 includes payments to Officers specially employed, and other expenditure, not contemplated in January 1879.
LAW AND JUSTICE:					
Stores for India	500	36	-	464	
Other Payments	1,000	913	-	87	
MARINE:					
Pensions and Retired Allowances	41,000	38,996	-	2,004	Pensions to Officers of the late Indian Navy lapse from year to year.
Furlough and Absentee Allowances	1,000	3,059	2,059	-	Under the new Furlough Rules for the Bengal *Pilot* Service, more Officers have come home, and their allowances are larger.
Contribution towards the Expenses of Her Majesty's Ships employed in the Indian Seas	70,000	70,000	—	—	
Sundry items	1,000	391	-	609	
Stores for India	36,100	50,117	14,017	-	The demands from Bengal were greatly in excess of the Estimates furnished from that Presidency. The Estimate of May 1880 also includes the settlement of an Admiralty claim in connection with the Bombay Monitors, which had been long outstanding.
EDUCATION:					
Passage and Outfit of Educational Officers on appointment	500	264	-	236	
ECCLESIASTICAL:					
Passage and Outfit of Chaplains on appointment	900	1,100	200	—	
Stores for India	200	-	-	200	

MEDICAL:					
Expenses of the Royal India Lunatic Asylum, maintenance of lunatics elsewhere, &c.	7,600	7,901	301	—	
STATIONERY AND PRINTING:					
Stores for India	182,100	94,931	- -	87,169	In the absence of information from India, the Estimate of January 1879 was based on the requirements of recent years. Many of the supplies for the year 1879-80 have, however, been obtained locally.
Other Payments	8,000	9,126	1,126	—	
POLITICAL AGENCIES AND OTHER FOREIGN SERVICES:					
Mission to the Court of Persia	12,000	12,000	—	—	
Her Majesty's Establishments in China	19,000	- -	- -	19,000	Payment on this account has been postponed.
Sundry items	1,000	- -	- -	1,000	
Stores for India	300	240	- -	60	
SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES	1,289,000	1,323,079	34,079	- -	The payments on account of Civil Service Annuities and Military Funds have increased, and the Estimate of May 1880 includes Pensions consequent on recent reductions in the Public Works Department in India and in the Home Establishment.
MISCELLANEOUS:					
Allowances to Candidates for the Covenanted Civil Service of India, Miscellaneous Charges on Stores for India, &c.	24,400	20,615	- -	3,785	The Estimate of January 1879, in respect of allowances to candidates for the Civil Service and of miscellaneous expenditure, proved too high.
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES	230,000	210,386	- -	19,614	Consequent on a decrease in the number of Officers on furlough.
ARMY:					
Effective:					
Home Charges of Her Majesty's Regiments serving in India	700,000	743,856	43,856	- -	Owing to large arrears paid for Engineer Officers and Soldiers.
Furlough Allowances of Officers of the Indian Service	200,000	162,207	- -	37,793	Consequent on the recall to duty of a large number of Officers on furlough in this country, and on a smaller number taking furlough than was estimated in January 1879.
Indian Troop Service	349,500	361,591	12,091	- -	The Estimates are framed in communication with the Director of Transports. The increase is due to the employment of the "Euphrates" and "Jumna" in connection with the Zulu War. (*See* receipt under this head.)
Passage of Officers and Troops otherwise than in Troop Ships	8,000	5,069	- -	2,931	
Miscellaneous	35,000	13,489	- -	21,511	The decrease occurs in the Stud Expenses, and in the charge for Surgeons studying at Netley, no payment having been made to the War Office on the latter account during 1879-80.
Stores for India	851,200	704,833	- -	146,367	The original Estimate was framed to meet the exigencies of Military Operations in Afghanistan, the expenditure in connection with which is now shown under a distinct sub-head.
Non-Effective:					
The Imperial Government, on account of Retired Pay, &c., of Troops serving or having served in India	650,000	643,085	- -	6,915	
Retired Pay of Officers of the Indian Service, including Colonels' Allowances	1,150,000	1,182,418	32,418	- -	Insufficient provision was made in the original Estimate for the retirement of Officers under the arrangement promulgated by Order of the Government of India, dated 1st January 1879, No. 1.
Capitalised value of Annuities granted to Officers of the Indian Army on retirement, representing the estimated value of their prospective claim to the Colonel's Allowance	80,000	141,732	61,732	- -	
Gratuity, equal to the value of his Commission, granted to an Officer of a British (formerly Indian) Regiment on his retirement from the Service	- -	1,213	1,213	—	
Lord Clive's Fund: Pensions, &c.	94,000	101,597	7,597	- -	In January 1879 it was estimated that certain sums overpaid to the War Office in respect of previous years would be taken in reduction of advances during the year 1879-80. The amount over-issued was, however, repaid by the War Office. *See* note to receipts under the head "Army."
The Imperial Government, on account of the capitalised value, from 1st April 1874, of the proportion chargeable to Indian Revenues, of the Pensions granted between 18th February 1861 and 31st March 1870 to Soldiers transferred from the Indian Local Army to the British Army	- -	44,224	44,224	- -	In January 1879, it was estimated that this sum would be paid in the year 1878-79.
Indian Service Family Pension Fund	2,000	1,528	- -	472	
Carried forward £.	8,921,600	8,780,327			

No. 12.—A COMPARISON of the Original and Regular Estimate of the Receipts and Disbursements of the Home Treasury of the Government of *India*, for the Year 1879-80—*continued*.

DISBURSEMENTS—*continued*.	1879-80. Estimate of January 1879.	1879-80. Estimate of May 1880 presented to Parliament.	Increase.	Decrease.	EXPLANATIONS OF INCREASE OR DECREASE.
EXPENDITURE, ORDINARY—*continued*.					
CHARGES CONNECTED WITH THE COLLECTION OF THE REVENUE, AND DIRECT CLAIMS THEREON—Brought forward	£. 292,100	£. 296,973	£.	£.	
CHARGES ON THE REVENUE OF INDIA—*continued*.					
Brought forward	8,921,600	8,780,327			
ARMY—*continued*.					
Military Operations in Afghanistan:					
Passage to India of Officers specially ordered to return to duty in consequence of the Expedition	-	4,077	4,077	-	Expenditure not anticipated in January 1879.
Stores for India:					
For Frontier Railways	-	244,426	244,426	-	Expenditure not anticipated in January 1879.
Miscellaneous	-	170,403	170,403	-	Partly provided for in the original Estimate under the head "Army, Effective," above.
PUBLIC WORKS—ORDINARY:					
Furlough Pay and Allowances of Officers of the Public Works Department	64,000	54,784	-	9,216	Consequent on the reduced number of Officers on furlough.
Royal Indian Engineering College	21,000	21,252	252	—	
Sundry items	5,000	10,681	5,681	-	A larger number of Engineer Students have been retained in England for practical training than was estimated in January 1879.
Stores for India	52,800	11,288	-	41,512	In the original Estimate, Irrigation Stores were included under the head "Public Works."
IRRIGATION AND NAVIGATION:					
Stores for India	-	42,751	42,751	-	In the original Estimate, Irrigation Stores were included under the head "Public Works."
EXPENDITURE CONSEQUENT ON FAMINE IN MADRAS:					
Stores for India	-	216	216	—	
Other Payments	-	127	127	—	
	9,064,400	9,340,332			
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS:					
GUARANTEED INTEREST	4,795,000	4,752,462	-	42,538	Interest on the debentures of the East Indian Railway Company was included in the original Estimate under "Guaranteed Interest." The net decrease in these two items is owing to sums estimated in January 1879 to be received on account of Capital not having been subscribed so early as was anticipated.
EAST INDIAN RAILWAY:					
Interest on Debentures, paid between 1st January and 31st March 1880	-	34,397	34,397	-	Interest on the debentures of the East Indian Railway Company was included in the original Estimate under "Guaranteed Interest." The net decrease in these two items is owing to sums estimated in January 1879 to be received on account of Capital not having been subscribed so early as was anticipated.
IRRIGATION.—WORKING AND MAINTENANCE	200	126	-	74	
	4,795,200	4,786,985			

DEBT:					
PERMANENT DEBT DISCHARGED:					
India Four per Cent. Debentures	- -	600,000	600,000	- -	Provided for by the issue of India Four per Cent. Stock.
East India Bonds	1,009,500	1,009,500	—	—	
TEMPORARY DEBT DISCHARGED:					
Temporary Loans on Security of East India Bonds	1,500,000	1,000,000	- -	500,000	Owing to that amount of Temporary Loans having been discharged in 1878–79.
PAYMENTS OUT OF DEPOSITS OF SERVICE FUNDS BEARING INTEREST:					
India Office Provident Fund	- -	191	191	—	
	2,509,500	2,609,691			
PRODUCTIVE PUBLIC WORKS—CAPITAL EXPENDITURE:					
State Railways	680,000	494,234	- -	185,766	The decrease is owing to the Stores not having been supplied so rapidly as was anticipated, and the consequent postponement of payments to the next Financial Year.
Irrigation Works	11,800	3,206	- -	8,594	The indents from Bengal and Bombay have fallen far short of the Estimates received from India.
	691,800	497,440			
EAST INDIAN RAILWAY:					
Portion of the Purchase Money discharged by the issue of India Four per Cent. Stock, and by incurring the liability for Debentures and Debenture Stock of the Company	- -	9,565,939	9,565,939	- -	*See* Receipts under "Debt."
ADVANCES REPAYABLE:					
For purchase of Malt Liquor on behalf of the Imperial Government, &c.	4,000	7,097	3,097	- -	*See* Receipt on this account.
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:					
Advances on account of the Bengal, Madras, and Bombay Civil Funds	164,000	169,000	5,000	- -	The applications from the Agents of the Funds for advances during the year were in excess of the original Estimate.
Her Majesty's Postmaster General, on account of Postage collected in India	45,000	32,779	- -	12,221	
Ditto, on account of Sums received in India for Money Orders	65,000	56,365	- -	8,635	
Family Remittances, Remittances by Administrators General, &c.	590,000	421,624	- -	168,376	The decrease occurs mainly in Family Remittances, and is doubtless consequent on the prevailing rate of exchange having risen higher than that fixed for the year 1879–80 for the remittances of Commissioned Officers through this Office.
Carried forward - - - £.	864,000	679,768			
Carried forward - - - £.	17,357,000	27,104,457			

No. 12.—A Comparison of the Original and Regular Estimate of the Receipts and Disbursements of the Home Treasury of the Government of *India*, for the Year 1879–80—*continued*.

DISBURSEMENTS—*continued*.	1879-80. Estimate of January 1879.	1879-80. Estimate of May 1880 presented to Parliament.	Increase.	Decrease.	EXPLANATIONS OF INCREASE OR DECREASE.
	£.	£.	£.	£.	
Brought forward - - -	17,357,000	27,104,457			
Remittance Account between England and India—Brought forward -	864,000	679,768			
Miscellaneous Payments to be brought to charge or recovered in India - - -	95,000	67,806	- -	27,194	The original Estimate provided for a possible payment to his Highness the Nawab Nazim of Bengal of 15,000 *l.*, which has not been made, and the payments under several heads have fallen short of the original Estimate.
East Indian Railway Company: Withdrawals for purchase of Stores, &c. (1st January to 31st March 1880) - - - - - - - - - - - - -	- -	36,186	36,186	- -	Withdrawals on this account have hitherto been included under "Guaranteed Railway Companies."
Stores chargeable to Provincial and Local Funds; to Foreign States; and against income derived from Workshops - - - - - - - - - - -	74,500	173,088	98,588	- -	The Estimate of May 1880 includes payments on account of the Kathiawar and Mysore Railways, of which no estimate had been received from India in January 1879.
	1,033,500	956,848			
Guaranteed Railway, &c. Companies:					
	1879–80: Estimate of Jan. 1879.	1879–80: Estimate of May 1880 presented to Parliament.			
	£.	£.			
Withdrawals - - -	1,464,100	1,322,979			
Receipts - - - -	923,300	821,908			
Net Withdrawals - £.	540,800	501,071	540,800	501,071	- - 39,729 The withdrawals by the East Indian Railway Company subsequently to the 31st December 1879, have now been shown separately above.
Total - - £.			18,931,300	28,562,376	

India Office, 13 May 1880.

Henry Waterfield, Financial Secretary.

EAST INDIA (GROSS REVENUE AND EXPENDITURE).

RETURN to an Address of the Honourable The House of Commons, dated 23 February 1880;—*for*,

"RETURN showing the GROSS REVENUE and EXPENDITURE of *India* from 1862-63 to 1879-80, (1) including, (2) excluding, Famine Relief and Loss by Exchange, and the Surplus or Deficit in each Year and in each Period of Six Years."

India Office,
3 March 1880.

EDWARD STANHOPE,
Under Secretary of State for India.

RETURN of the GROSS REVENUE and EXPENDITURE of *India* from 1862-63 to 1879-80 (excluding Capital Expenditure on Extraordinary or Productive Public Works from 1867-68), and the Surplus or Deficit in each Year, including and excluding Expenditure on Famine Relief and Loss by Exchange.

YEAR.	REVENUE.	ORDINARY EXPENDITURE.				Comparison with Total Ordinary Expenditure.		Comparison with Ordinary Expenditure, excluding Famine Relief and Loss by Exchange.	
		Excluding Famine Relief and Loss by Exchange.	Famine Relief.	Net Loss by Exchange.	TOTAL.	Surplus.	Deficit.	Surplus.	Deficit.
	£.	£.	£.	£.	£.	£.	£.	£.	£.
1862–63 - -	45,143,752	43,027,689	15,786	272,931	43,316,406	1,827,346	- -	2,116,063	—
1863–64 - -	44,613,032	44,319,587	5,230	209,868	44,534,685	78,347	- -	293,445	—
1864–65 - -	45,652,897	45,751,136	- -	95,282	45,846,418	- -	193,521	- -	98,239
1865–66 - -	48,935,220	46,128,891	- -	40,261	46,169,152	2,766,068	- -	2,806,329	—
1866–67 - - (11 months.)	42,122,433	44,078,405	348,575	212,944	44,639,924	- -	2,517,491	- -	1,955,972
1867–68 - -	48,534,412	49,145,966	230,503	165,635	49,542,107	- -	1,007,695	- -	611,554
1868–69 - -	49,262,691	51,879,249	4,600	152,872	52,036,721	- -	2,774,030	- -	2,616,558
1869–70 - -	50,901,081	50,596,844	83,230	102,338	50,782,412	118,669	- -	304,237	—
1870–71 - -	51,413,686	49,493,898	448	436,350	49,930,696	1,482,990	- -	1,919,788	—
1871–72 - -	50,110,215	46,807,895	5,531	172,612	46,986,038	3,124,177	- -	3,302,320	—
1872–73 - -	50,219,489	47,989,381	763	463,673	48,453,817	1,765,672	- -	2,230,108	—
1873–74 - -	49,598,253	46,949,852	3,864,707	591,362	51,405,921	- -	1,807,668	2,648,401	—
1874–75 - -	50,570,171	47,505,509	2,242,922	502,543	50,250,974	319,197	- -	3,064,662	—
1875–76 - -	51,310,063	48,096,261	510,564	1,034,293	49,641,118	1,668,945	- -	3,213,802	—
1876–77 - -	55,995,785	54,356,650	2,145,431	1,676,482	58,178,563	- -	2,182,778	1,639,135	—
1877–78 - -	58,969,301	56,074,474	5,345,775	1,092,139	62,512,388	- -	3,543,087	2,894,827	—
1878–79 - - (Regular Estimate.)	64,687,940	59,703,714	555,597	2,977,000	63,236,311	1,451,629	- -	4,984,226	—
1879–80 - - (Revised Estimate.)	67,056,000	65,227,000	80,000	2,785,000	68,092,000	- -	1,036,000	1,829,000	—
Six Years, 1862–63 to 1867–68 - - - -						953,054	- -	2,550,072	—
„ 1868–69 to 1873–74 - - - -						1,909,810	- -	7,788,296	—
„ 1874–75 to 1879–80 - - - -						- -	3,322,094	17,625,652	—

India Office,
3 March 1880.

Henry Waterfield,
Financial Secretary.

EAST INDIA (GROSS REVENUE AND EXPENDITURE).

RETURN showing the Gross Revenue and Expenditure of *India*, from 1862–63 to 1879–80, (1) including, (2) excluding, Famine Relief and Loss by Exchange, and the Surplus or Deficit in each Year and in each Period of Six Years.

(*Mr. Balfour.*)

Ordered, by The House of Commons, *to be Printed,*
5 *March* 1880.

no 172 P77

EAST INDIA (CIVIL SERVICE).

BOMBAY BRANCH
OF THE
Royal Asiatic Society.
CLASS 9 Dec 73

PAPERS

RELATING TO THE

ADMISSION OF NATIVES

TO THE

CIVIL SERVICE OF INDIA.

Presented to both Houses of Parliament by Command of Her Majesty.

LONDON:
PRINTED BY GEORGE EDWARD EYRE AND WILLIAM SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.
FOR HER MAJESTY'S STATIONERY OFFICE.

[C.—2376.] *Price 4d.* 1879.

PAPERS, &c.

No. 1.

EXTRACT from PROCLAMATION, by the QUEEN IN COUNCIL, to the Princes, Chiefs, and People of India (published by the Governor General at Allahabad, November 1st, 1858).

And it is our further will that, so far as may be, our subjects, of whatever race or creed, be freely and impartially admitted to offices in our service the duties of which they may be qualified, by their education, ability, and integrity, duly to discharge.

No. 2.

EXTRACT.

Revenue (Foreign),
No. 33.

India Office,
London, May 31, 1867.

To his Excellency the Right Honourable the GOVERNOR GENERAL OF INDIA IN COUNCIL.

6. I observe that your Excellency in Council has taken notice of Mr. Davies' remark in reference to Rai Ajoodhia Pershad, that there is no greater administrative evil in our system than the manner in which many Native officers of ability are, at an early period of life, shorn of all incentive to exertion by the bar set to their promotion. I approve of the reference you have made to the Commissioner of Oudh in Rai Ajoodhia's case, but the subject is so general and of such grave importance to the progress of India, having regard to the development of education which is now taking place, that I should desire to see the whole question taken into careful review by your Excellency's Government.

I have, &c.,
(Signed) STAFFORD H. NORTHCOTE.

No. 3.

(No. 38.)

To the Right Honourable SIR STAFFORD NORTHCOTE, Bart., Her Majesty's Secretary of State for India.

Foreign Department.—General.

SIR,

Simla, September 13, 1867.

WITH reference to the concluding paragraph of your Despatch, No. 33, dated 31st May last (revenue), desiring us to take into careful review the question of providing for Natives of ability a wider and more lucrative sphere of employment in the Administration of British India than they at present enjoy, we beg to transmit herewith copy of a resolution showing the steps which have been taken with a view to meet the wishes of Her Majesty's Government in this matter.

We have, &c.,
(Signed) JOHN LAWRENCE.
W. MANSFIELD.
H. S. MAINE.
G. N. TAYLOR.
W. N. MASSEY.
H. M. DURAND.
G. U. YULE.

N 162. Wt. P. 651.

No. 4.

(No. 1415.)

Government of India.—Foreign Department.—General.

Simla, August 19, 1867.

Read Despatch from the Secretary of State, No. 33, Foreign (Revenue), dated 31st May last (paragraph 6).

RESOLUTION.—With reference to a remark occurring in Mr. Davies' report on the Revenue Administration of Oudh during the year 1865–66, to the effect that "there is "no greater administrative evil in our system than the manner in which many Native "officers of ability are, at an early period of life, shorn of all incentive to exertion by the "bar set to their promotion," Sir Stafford Northcote has directed the Government of India to take this important question into careful review.

2. The Governor General in Council is fully alive to the urgent political necessity that the progress of education has created for opening up to Natives of ability and character a more important, dignified, and lucrative sphere of employment in the Administration of British India.

3. By the creation of a class of officers known in the Regulation Provinces as Deputy Collectors, and in the Non-Regulation Provinces as extra Assistant Commissioners, much has of late years been done to improve the status of the Uncovenanted Service. But those whom this change has chiefly profited have been Englishmen, not the Natives of India. Several of the former, on account of distinguished services performed during the mutinies or at other times, have obtained promotion to the grades of Assistant Commissioner and Deputy Commissioner, and one (in Oudh) is now acting as Commissioner of a Division; but no Native has yet advanced beyond the grade of extra assistant.

4. With regard to the Regulation Provinces, the law reserves all higher appointments for the Civil Service; and Natives wishing for advancement must follow the example set them by a Bengalee gentleman, and qualify in their youth for admission to the Civil Service by competition. Moreover, it must be remembered that the salaries attached to such judicial offices as are open to Uncovenanted officers have quite recently obtained a considerable increase. Leaving aside, therefore, those territories, his Excellency in Council looks rather to the Non-Regulation Provinces as a field in which to satisfy the legitimate ambition of deserving Natives.

5. His Excellency in Council is prepared at once to recognise the eligibility of Natives of approved character for promotion to the rank and emoluments of Assistant Commissioners and Small Cause Court Judges in the Punjab, Oudh, the Central Provinces, British Burmah, Assam, Coorg, Mysore, and Berar. The Local Administrations will be requested severally to report the proportion which Natives should bear in these appointments relatively to civilians, military men, and Uncovenanted Englishmen. In the two Provinces last named, the sovereignty of which is not vested in the British Government, the proportion should be larger than can elsewhere be permitted; indeed, as regards Mysore, the recent orders of the Home Government for the preservation of a Native dynasty make the more general employment of Natives in that country an immediate necessity.

6. In arriving at this decision the Government of India has not overlooked the circumstance that Natives entrusted with administrative duties have a difficulty in dealing with independent Europeans. The Governor General in Council expects that the Local Administrations will frame their proposals with due regard to the expediency of providing English officials for all districts in which European settlers or travellers abound.

No. 1416.

ORDERED that this Resolution be communicated to the Home Department, to the Governments of Bengal and the Punjab, to the Chief Commissioners of Oudh, the Central Provinces, and British Burmah, to the Resident at Hyderabad, and to the Commissioner of Mysore and Coorg.

Ordered, further, that the Home Department be requested to take into consideration (in correspondence with the Local Governments) the question whether any scheme can be

adopted for giving further effect to the principle of this Resolution in any of the territories subordinate to the Governments of Madras, Bombay, Bengal, and the North-Western Provinces.

(True extract.)

(Signed) W. MUIR,
Foreign Secretary, India.

No. 5.

Revenue (Foreign), No. 10.

India Office,
London, February 8, 1868.

To his Excellency the Right Honourable the GOVERNOR GENERAL OF INDIA IN COUNCIL.

SIR,

PARA. 1. I HAVE considered in Council the Despatch from your Excellency in Council, numbered 38, Foreign Department, and dated the 13th of September last, with which, in reply to my Revenue (Foreign) Despatch, No. 33, dated the 31st May last, on the expediency of admitting the Natives of India to a larger share in the administration of British India, you transmit a copy of the Resolution which you passed with the view of effecting the object to which I had directed your attention.

2. I observe with satisfaction that you are "fully alive to the urgent political "necessity for opening up to Natives of ability and character a more important, dignified, "and lucrative sphere of employment in the administration of British India;" and that you are prepared to give, at once, practical effect to this principle, by recognising the eligibility in the Non-Regulation Provinces of Natives thus qualified for grades in the public service, not hitherto open to them.

3. This is a step in the right direction, of which I cordially approve, but it appears to me that there is room for carrying out the principle to a considerable extent in the Regulation Provinces also. The Legislature has determined that the more important and responsible appointments in those Provinces shall be administered exclusively by those who are now admitted to the public service solely by competition; but there is a large class of appointments in the Regulation as well as in the Non-Regulation Provinces, some of them scarcely less honourable and lucrative than those reserved by law for the Covenanted Civil Service, to which the Natives of India have certainly a preferential claim, but which, as you seem to admit, have, up to this time, been too exclusively conferred upon Europeans. These persons, however competent, not having entered the service by the prescribed channel, can have no claim upon the patronage of the Government, none, at least, that ought to be allowed to over-ride the inherent rights of the Natives of the country; and, therefore, while all due consideration should be shown to well-deserving incumbents, both as regards their present position and their promotion, there can be no valid reason why the class of appointments which they now hold should not be filled, in future, by Natives of ability and high character.

4. I trust, therefore, that you will be able to provide hereafter higher and better paid employment for Natives in the Regulation as well as in the Non-Regulation Provinces.

I have, &c.,
(Signed) STAFFORD H. NORTHCOTE.

No. 6.

(No. 9 of 1868.)

Government of India.—Home Department.—Education.

To the Right Honourable SIR STAFFORD H. NORTHCOTE, Bart., Her Majesty's Secretary of State for India.

SIR,

Simla, July 7, 1868.

WE have lately taken into consideration the expediency of encouraging Natives of India to resort more freely to England for the purpose of perfecting their education, and of studying for the various learned professions, for the Civil Service, or for other public employment in this country. To facilitate this most important object, we propose to create a certain number of scholarships of 200*l.* a year each, tenable for three years, on condition of residence in Great Britain during that period.

2. The proportions in which we propose to distribute these scholarships, and the conditions under which they are to be held, are fully explained in the accompanying copy of a resolution,* which we have recorded on the subject, and circulated amongst those local governments and administrations, at the disposal of which we propose to place these annual scholarships. We will in due course communicate to you the suggestions which our orders may elicit as to the best method of carrying out the measure.

* No. 360, dated 30th June 1868.

3. Meanwhile we trust that you will render us your assistance in the promotion of the object in view by causing suitable arrangements to be made as to the selection of educational institutions fitted in every respect for the reception of the young men to whom these scholarships may be awarded. We would draw your attention to the 5th paragraph of our Resolution, from which you will perceive that we have thought it advisable to give to each scholar the power to select, once for all, the course of study he will pursue in England. Should a scholar wish to take a Degree at either of the Universities of Oxford or Cambridge, all that will probably be needed, seems to be to ascertain what colleges are willing to receive Native undergraduates, and to enter the scholar at one or other of such colleges. If, however, the scholar should select a line of study which can only be followed at a University not having a collegiate system, or if he personally would prefer such a University, he ought, in our opinion, to be confined to Universities in connection with which some provision can be made for securing the domestic comfort of the scholars, and for watching and controlling their actions.

4. We propose that the scholarships should be assigned on the 31st of December of every year, and if suitable arrangements in England can be completed in time to permit of this being done, that the first awards be made in December next.

We have, &c.,
(Signed) JOHN LAWRENCE.
W. R. MANSFIELD.
G. N. TAYLOR.
H. M. DURAND.
H. S. MAINE.
JOHN STRACHEY.
RICHARD TEMPLE.

No. 7.

No. 360. Home Department.

EXTRACT from the Proceedings of the Government of India in the Home Department (Education), under date the 30th June 1868.

RESOLUTION.

THE Governor General in Council, having considered the expediency of encouraging Natives of India to resort more freely to England for the purpose of perfecting their education, and of studying for the various learned professions, or for the civil and other services of this country, believes that this most important object would be facilitated by creating a certain number of scholarships, to be held on condition of a residence in Great Britain.

His Excellency in Council proposes that nine such scholarships shall, until further notice, be yearly given by the Local Governments and Administrations, in the proportions marginally noted, and under the following conditions:—

Madras	2
Bombay	2
Lower Bengal	2
N. W. Provinces	1
Punjab	1
Oude and Centre Provinces alternately	1

Each scholarship would entitle the holder to an allowance of 200*l.* per annum, payable from the date of his arrival in England, and would be tenable for three years. No candidate should be less than 16 or more than 20 years of age. Each candidate to whom a scholarship should be awarded would be required to proceed to England within a reasonable period from the date of his nomination, and to reside there for a period of three years, unless compelled to return sooner by ill health.

Each scholar would receive the sum of 150*l.* for passage money and outfit on leaving India, and a similar sum payable within one month before his actual return to India, if he should complete the full period of three years' residence, or be compelled by sickness to return before the completion of such period.

It is intended to reserve to the scholars the power of selecting, once for all, the course of study to be followed by them in Great Britain. Each scholar would be required to bind himself by a written engagement to submit to such regulations as may from time to time be framed by the Secretary of State for India for the guidance of the scholars, in respect of the educational institutions in connection with which their studies are to be pursued, and in respect of the manner in which they are to be connected with such institutions.

The object of the Government in creating these scholarships is not only to afford to the students facilities for obtaining a University degree, and for passing the competitive examination for admission into the Indian Civil Service, but also to enable them to pursue the study of the law or medicine, or civil engineering, and otherwise to prepare themselves for the exercise of a liberal profession.

Every scholar who, not being disabled by sickness, failed to complete a residence of three years in Great Britain, or who might be guilty of gross misconduct, or disregard of the rules prescribed for his guidance, would, at the discretion of Her Majesty's Secretary of State for India, forfeit his scholarship, and further be liable to refund the sum of 150*l.* drawn by him as outfit and passage money.

The Governor General in Council is of opinion that, considering the present state of education in India, and the general condition of the people, it is not advisable to award the scholarships wholly upon the principle of open competition.

It is of great social and political importance to give to the sons of Native gentlemen of rank and position a larger share of the advantages now offered than they would be likely to obtain under such a system.

In Madras, Bombay, and Lower Bengal, one scholarship would be annually awarded on the principle of competition. For the remaining six scholarships the Local Governments and Administrations would nominate persons whom they may consider to be duly qualified. In both cases the awards would be made under regulations to be framed by the Local Governments, with the approval of the Governor General in Council. No one should be selected who is not of ascertained good moral character, and who does not appear to be physically capable of undergoing the course of life and study which he will have to follow in Europe.

It would in every case be an indispensable condition that the selected candidate should be a good English scholar, able to read, write, and speak the English language with fluency and accuracy.

His Excellency in Council would propose that the scholarships should be assigned on the 31st of December of every year. If the arrangements in England can be completed in time to permit of this being done, the first award would be made in December next.

(True extract.)

(Signed) E. C. Bayley,
Secretary to the Government of India.

No. 8.

Educational, No. 3.

To his Excellency the Right Honourable the Governor General of India in Council.

My Lord, India Office, London, April 8, 1869.

Para. 1. The Despatches of your Excellency's predecessor in Council, dated 18th September, the 1st and 17th of October, Nos. 14, 15, and 16 of 1868, on the subject of encouraging Natives of India to resort more freely to England for the completion of their education, have been considered by me in Council.

2. In my predecessor's Despatch of the 23rd September, No. 19 of 1868, the principle involved in the proposals of Sir John Lawrence's Government was approved, but it was stated that many collateral questions of importance remained for consideration. By those expressions it was intended that the policy of inducing Natives of India to resort to England for the completion of their education should be recognised, and that the means by which the object might best be attained should be the subject of future careful consideration.

3. The scheme proposed by your Excellency's predecessor in Council was devised with reference to those provisions of the law which strictly confine all appointments in the Covenanted Civil Service to such persons as shall have passed through competitive examinations. According to existing rules these examinations are held in England. Under this condition of things, if Natives were ever to be admitted to any of those appointments, it was indispensable that some assistance should be given, in order to

induce them to undertake a journey to Europe, and to incur the expense of an education which, in a great majority of cases, would, after all, probably result in failure. In the 14 years during which competitive examination in England has been the sole door of admission to the Covenanted Civil Service, not more than 16 Native candidates have appeared, and only one of these has succeeded. Hence it is clear that the regulations which forbid the appointment to the Covenanted Civil Service of any person who shall not have passed successfully through competitive examinations held in England, are regulations which practically exclude the Natives of India from that service. It was not, therefore, the abstract merits of an education in England, as the best mode of qualifying Natives for high civil employment in India, which led you to resort to the scheme of scholarships. It was a scheme which arose out of the necessities of the case. It was the only one open to our adoption if the Natives of India were not to be wholly excluded from any share in the higher offices connected with the administration of their country.

4. But the whole conditions of the case will be entirely altered if the law be changed. A Bill is now before Parliament which, if it receives the sanction of the Legislature will set free the Government of India (under rules and regulations yet to be determined upon) to appoint Natives to all or any of the offices now exclusively confined to the Covenanted Civil Service.

5. The question would then arise whether an education in England and success in a competitive examination, is the only, or in all cases the best, test of fitness for office as regards the Natives of India.

6. This question involves very different considerations from those which have determined the adoption of the competitive system as applicable to Europeans. At home, selection meant patronage, and patronage was distributed among friends and relatives. When patronage was abolished, open competition was the only alternative. Under the competitive system, although success does not in itself ensure aptitude for rule or official ability, yet there is at least a better chance of these qualifications being secured than under family or political patronage. And since Europeans have generally those qualities by which they have won, and still hold, the Indian Empire, the tests of competitive examination are, on the whole, good tests as between different candidates of the English race.

7. But this principle cannot safely be relied upon as regards the Natives of India. It is notorious that in their case mere intellectual acuteness is no indication of ruling power. In vigour, in courage, and in administrative ability some of the races of India most backward in education are well known to be superior to other races, which, intellectually, are much more advanced. In a competitive examination the chances of a Bengalee would probably be superior to the chances of a Pathan or a Sikh. It would, nevertheless, be a dangerous experiment to place a successful student from the colleges of Calcutta in command over any of the martial tribes of Upper India.

8. And to these practical disqualifications of race must be added the not less serious difficulties which may arise out of the circumstances of rank and caste. Although the prejudices of caste are, we may hope, gradually giving way, they are still powerful; and, although nothing should be done to encourage or to foster them, it would yet be in the highest degree imprudent to disregard their existence and their strength. The influence of rank and of social position is hardly less strong in many parts of India. So much do you recognise this to be the fact, that in your proposed scheme the majority of the scholars are to be selected solely with reference to this qualification. But this is an element altogether alien to the system of competitive examination, and it is not easy to see how it can be dealt with in perfect harmony with that system. In whatever degree the Government of India may be compelled by the social condition of the country to be guided in their appointments by such considerations, their action should be disconnected as much as posssible with the tests of mere literary examination.

9. On the other hand, it is not to be doubted that personal acquaintance with English society, and the impressions which must arise from seeing the working of our political system, would be a most valuable element in the education of Natives destined for any of the higher offices of the State. For judicial appointments, and in general for the attainment of legal knowledge, a period of study in this country would be specially important. If, therefore, the experiment of these scholarships and of the Gilchrist scholarships should give promise of success, the plan may yet receive further development, or it may be specially connected with special employments in India.

10. On the whole, however, I have come to the conclusion that our duty towards the Natives of India, in respect to the giving them a larger share of employment in the administration of their own country, is a duty which must mainly be discharged in India on the principle of careful and cautious selection. A more free employment of them in the Uncovenanted Service and promotion according to tried ability from that service to the Covenanted Service would seem to be the method of proceeding least beset with difficulties and least open to objection. This would, indeed, be a competitive examination of the best kind. But the wide diversities of character which prevail between different parts of India make it essential that each province and race should be treated by itself.

11. It should never be forgotten, and there should never be any hesitation in laying down the principle, that it is one of our first duties towards the people of India to guard the safety of our own dominion. For this purpose we must proceed gradually, employing only such Natives as we can trust, and these only in such offices and in such places as, in the actual condition of things, the Government of India may determine to be really suited to them.

12. In view, therefore, of the change in the law which is now under consideration, and of the corresponding change in all the conditions of the question which must ensue therefrom, I am of opinion that the scheme of scholarships should be dealt with meanwhile only as an experiment, and that you should, before proceeding further, await the results attained by those scholars who have already been appointed, and of such candidates as may already have been induced to come forward, or may have had expectations held out to them which ought not to be disappointed.

I have, &c.,

(Signed) ARGYLL.

No. 9.

(No. 7 of 1869.)

Government of India.—Home Department.—Education.

To his Grace the Right Honourable the Duke of Argyll, K.T., Her Majesty's Secretary of State for India.

My Lord Duke, Simla, May 19, 1869.

We have to acknowledge the receipt of your Despatch, No. 3, dated the 8th ultimo, communicating your views with respect to the scheme sanctioned by our resolutions of the 30th June and 18th September 1868, for encouraging Natives of India to resort more freely to England for the completion of their education.

2. It would appear from the 9th paragraph of your Despatch that you approve of the principle on which the scheme of scholarships is founded. Yet from the concluding paragraph we gather that your Grace would wish that the operation of the scheme should for the present be either partially or wholly suspended, pending the success or failure of the scholars who have already proceeded to England. We are not, however, certain that we fully apprehend your Grace's wishes, and as the subject is one which naturally excites much interest and attention among the native community in India, we therefore beg for precise instructions on the point, and whether the suspension of the scheme is intended to be absolute and immediate, or, if not, the extent to which it should be carried.

We have, &c.,

(Signed) MAYO.
H. M. DURAND
H. S. MAINE.
JOHN STRACHEY.
B. H. ELLIS.

No. 10.

(Educational, No. 10.)

To his Excellency the Right Honourable the GOVERNOR GENERAL OF INDIA IN COUNCIL.

MY LORD, India Office, London, July 15, 1869.

Para 1. THE Despatch of your Excellency in Council, dated 19th May, No. 7 of 1869, relative to the scheme for encouraging Natives of India to resort more freely to England for the completion of their education, has been considered by me in Council.

2. Your Lordship in Council has asked for precise instructions as to whether the suspension of the scheme, directed in my previous Despatch, is intended to be absolute and immediate, or, if not, to what extent it should be carried.

3. In reply, I have to inform your Lordship in Council that it is my desire that the scheme should be suspended, and that no more elections to scholarships should be held until further instructions are received from me.

I have, &c.,
(Signed) ARGYLL.

No. 11.

Home Department.—Education.

(No. 1 of 1870.)

To his Grace the Right Honourable the DUKE OF ARGYLL, K.T., Her Majesty's Secretary of State for India.

MY LORD DUKE, Fort William, January 25, 1870.

WE have, in accordance with the instructions received in your Despatch, No. 16, dated 18th November 1869, issued immediate orders to the Local Governments and Administrations to suspend all further appointments to the scholarships instituted by the Resolution in this Department, No. 360, dated 30th June 1868, for the purpose of enabling Natives of India to complete their studies in England. This has been done, in the first instance, by telegraph, because the period at which these appointments were directed to be made was close at hand.

2. In conveying to your Grace, however, the intimation that your instructions have been thus carried out, we desire to remind you that this scheme of scholarships was mainly intended to meet, to a certain extent, the allegation by which the present system of examination for the Civil Service in England has been assailed, viz., that it virtually necessitated the exclusion of Natives from the highest civil offices. This scheme has now been suspended without the substitution of any other provision to obviate the objection thus indicated; for the clauses of the Bill referred to in the fourth paragraph of your Grace's Despatch of the 8th April 1869, No. 3, which would have enabled the Government of India to appoint Natives to offices now held exclusively by members of the Covenanted Civil Service, have not become law.

3. Our own opinion has frequently been expressed to your Grace and your predecessors, that it is just and wise to take advantage of every legitimate opportunity for promoting Natives of India to situations of honour and emolument under our administration for which we may consider them fitted, and we are aware that your Grace fully coincides in our views in this respect.

4. But we fear that the simple suspension of a scheme which, however defective in detail, had for its purpose the advancement of this policy, will not merely disappoint the expectations of individual candidates, but those also of a large section of the public, and that it may give occasion for much misrepresentation as to the intentions and motives of Her Majesty's Government.

5. We need not say that such results are greatly to be deprecated; and we would therefore urge that some action should be taken, as early as practicable, to demonstrate that the views of Government in regard to the more liberal employment of the Natives of India in the public service have undergone no change.

6. We should be glad to be informed whether a Bill containing provisions similar to those referred to in the second paragraph of this Despatch is likely to become law during the ensuing Session. It is possible that, for the completion of this object, Imperial legislation will be necessary. But, if delay is likely to occur, we are prepared to propose

measures which would provide for the admission in greater numbers than at present of he native subjects of Her Majesty to civil employment, and at the same time tend to strengthen and improve the administration of the country.

We have, &c.,

(Signed) MAYO.
W. R. MANSFIELD.
G. N. TAYLOR.
H. M. DURAND.
J. STRACHEY.
R. TEMPLE.
J. F. STEPHEN.

No. 12.

(Educational, No. 4.)

To his Excellency the Right Honourable the GOVERNOR GENERAL OF INDIA IN COUNCIL.

MY LORD, India Office, London, March 31, 1870.

Para. 1. THE Despatch of your Excellency in Council, dated the 25th January, No. 1 of 1870, on the subject of the suspension of the scholarships founded for the purpose of enabling Natives of India to complete their education in England, has been considered by me in Council.

2. The history of the case is briefly as follows :—

3. Mr. Davies, the Financial Commissioner of Oude, quoted in his Report for 1865–66 certain remarks by Mr. St. George Tucker, regarding the objections to shutting out native officers of ability from high administrative preferment, and the Government of India, in reply, inquired of Mr. Davies if he could suggest a remedy.

4. Perceiving this, the Secretary of State expressed to the Government of India, in his Despatch in the Revenue Department, of the 31st May 1867, his opinion of the importance of the subject, and desired that it might be carefully considered; and this led to a resolution by the Government of India, dated 19th August 1867, which recognised the eligibility of Natives for higher administrative and judicial office than they had yet generally reached, but looked to the non-regulation provinces as their chief, if not only field.

5. Sir Stafford Northcote approved of this resolution, but thought it did not go far enough. His observations on this point (para. 3 of Despatch, Revenue, No. 10, dated 8th February 1868) are quoted in the margin;* and he concluded by expressing his expectation that higher and better paid employment would hereafter be found for Natives in the regulation as well as in the non-regulation provinces.

* "This is a step in the right direction, of which I cordially approve, but it appears to me that there is room for carrying out the principle to a considerable extent in the regulation provinces also. The Legislature has determined that the more important and responsible appointments in those provinces shall be administered exclusively by those who are now admitted to the public service solely by competition; but there is a large class of appointments in the regulation as well as in the non-regulation provinces, some of them scarcely less honourable and lucrative than those reserved by law for the Covenanted Civil Service, to which the Natives of India have certainly a preferential claim, but which, as you seem to admit, have, up to this time, been too exclusively conferred upon Europeans. These persons, however competent, not having entered the service by the prescribed channel, can have no claim upon the patronage of the Government, none, at least, that ought to be allowed to over-ride the inherent rights of the Natives of the country; and therefore, while all due consideration should be shown to well-deserving incumbents, both as regards their present position and their promotion, there can be no valid reason why the class of appointments which they now hold should not be filled, in future, by Natives of ability and high character."

6. This was followed by a proposition for Government scholarships, submitted by the Government of India, in a Despatch (Educational), No. 9, dated 7th July 1868, but as that scheme did not, in my opinion, sufficiently provide for the great object in view, I desired that it might be considered experimental only, pending my intention to carry through Parliament a more complete measure.

7. I have now to inform your Excellency in Council that a Bill has been passed by Parliament during the present Session, the provisions of which will effectually carry out my desire, that Natives of India should be appointed to such high offices under Government as they may be fitted for by their qualifications.

I have, &c.,

(Signed) ARGYLL.

No. 13.

Copy of Public Despatch to the Government of India, No. 34, dated 18th April 1872.

Referring to the 6th section of the 33rd Victoria, cap. 3, I desire to be informed whether your Excellency in Council has prescribed the rules which that Act contemplates for the regulation of the admission of Natives to appointments in the Covenanted Civil Service who have not been admitted to that service in accordance with the provisions of the 32nd section of the 24st and 22nd Victoria, cap. 106.

(Signed) ARGYLL.

No. 14.

(Public, No. 113.)

India Office,
London, October 22, 1872.

To His Excellency the Right Honourable the Governor General of India in Council.

My Lord,

Para. 1. In my Despatch, in the Educational Department, of 31st March 1870, to your predecessor in Council, I pointed out that I had carried through Parliament a Bill to give greater facilities and a larger discretion to the Government of India in the appointment of Natives to high office.

2. By that Act (33 Vict. c. 3), the authorities in India are enabled, notwithstanding any previous law, to appoint Natives of India to any office in the Civil Service, but subject to such rules as may from time to time be prescribed by the Governor General in Council, and sanctioned by the Secretary of State.

3. I have not received any subsequent communication from your Excellency's Government on the subject, and therefore conclude that nothing has been done, although I addressed your Government on the subject on 18th April last.

4. Nevertheless, the intention of the Imperial Legislature that additional facilities should be given for the employment of Natives in higher positions than they have hitherto filled, must not be lost sight of, and the best mode of giving effect to it demands the immediate consideration of your Government.

5. It may be taken that the policy of the Act distinctly recognises that the selection of Natives for high office may, under certain conditions, be safely left to the governing authorities in India. Various considerations, no doubt, will determine the choice, and it will be for your Government to define the requisite qualifications which shall be required for admission to office.

6. In considering the question as a whole, there are three points that will specially call for your attention:—1st, whether any proportion should be established between Europeans and Natives in the tenure of the higher offices; 2nd, whether all civil appointments should be freely thrown open; 3rd, whether the rate of pay should be regulated on the scale of remuneration to the English in India, or on that which Englishmen receive in their own country.

7. With regard to the first point, it is to be observed that, in the full belief of the beneficial character of our administration in India, and of the great probability that on its cessation anarchy and misrule would reappear, the maintenance and stability of our rule must ever be kept in view as the basis of our policy, and to this end a large proportion of British functionaries in the more important posts seems essential.

8. As to the selection of Natives for all offices under the Crown, it will be remembered that policy hitherto has debarred them from obtaining commands in the army. With respect to Civil appointments, experience seems to show that educated Natives have very great aptitude for judicial office, but, speaking generally, they are not so well adapted for the executive offices of Collector and Magistrate. It will probably, therefore, only be in exceptional cases that such appointments will be made. But whether any restrictions should be imposed *in limine* to restrict the selection of the local Governments will have to be carefully considered by you.

9. With respect to the pay and allowances of Native civil servants, it would seem that the temptations required to allure Englishmen to accept office in a distant land and (to them distasteful) climate cannot be necessary for Natives of the country. On the other hand, every Native who is elevated to high position has so many claims made upon him, and the ties of kindred are so very generally acknowledged, that high emoluments in high

office are almost indispensable. It is obvious, how[illegible] demands of good government require a continually increasing class of [illegible]als, and that the revenues of the State will not be found to increase in th[illegible]ion.

10. On the various topics I have indicated, I desi[illegible]shed as speedily as possible with the mature views of your Excellency in C[illegible]

I have, &c.,

(Signed) ARGYLL.

No. 15.

(No. 35 of 1878.)

Government of India.—Home Department.—Public.

To the Right Honourable VISCOUNT CRANBROOK, Her Majesty's Secretary of State for India.

MY LORD, Simla, May 2, 1878.

THE question of providing for the more extended employment of Natives in the Civil Administration of this country has at different times occupied the attention of successive Secretaries of State, and of successive Governors General of India; it has also, more than once, been brought before the notice of Parliament. Hitherto, however, all endeavours to deal with this question on a satisfactory basis have proved unsuccessful. Every year that leaves postponed the settlement of it, increases not only the difficulty of settling it, but also the serious inconvenience of leaving it unsettled. We, therefore, desire to lay before your Lordship certain proposals, which are the result of long and anxious consideration, for a practical solution of the problems bequeathed to us by our predecessors, in connexion with this important and pressing question.

2. These proposals will be made more easily intelligible by a brief outline of the legal aspect of the question to which they have reference; for it is by the failure of repeated efforts to give practical effect to the law theoretically governing this question that the essential difficulties of the case we have now to deal with have been gradually brought to light, and increasingly forced upon our recognition.

3. By Act 3 & 4 William IV. cap. 85, passed in the year 1833, it was enacted that "no Native of the said territories (India), nor any natural-born subject of His Majesty "resident therein, shall, by reason only of his religion, place of birth, descent, colour, "or any of them, be disqualified from holding any place, office, or employment under "the said Company." The Court of Directors interpreted this Act in an explanatory despatch in the following words:—"The Court conceive this section to mean that there "shall be no governing caste in British India; that whatever other tests of qualification "may be adopted, distinction of race or religion shall not be of the number; that no "subject of the King, whether of Indian, or British, or mixed descent, shall be excluded "either from the posts usually conferred on Uncovenanted servants in India, or from the "Covenanted Service itself, provided he be otherwise eligible."

4. In regard to uncovenanted posts, this despatch was productive of practical results; and the proportion of such posts held by Natives is at present so far sufficient that we need not further revert to that point. But in regard to posts reserved by law (Act 33 George III.) to the Covenanted Service the statute remained a dead letter. The nomination to these posts was at that time vested in the Court of Directors, and we believe that no Native of India was ever nominated by any director to the Covenanted Civil Service.

5. By the legislation of 1853 the appointments to this service were thrown open to public competition. Since that period Natives of India have been theoretically free to compete; and, as a matter of fact, there are at present nine Natives of India who hold appointments in the Covenanted Civil Service which they have obtained by public competition.

6. The difficulties necessarily arising from the competitive examinations being held in England have, however, practically debarred Natives of India, save in a few instances, from availing themselves of the right to compete.

7. The principle of the law of 1833 was again re-affirmed in Her Majesty's Proclamation of 1858; and three years later (in Act 24 & 25 Victoria, 1861) an opportunity was taken, while legalising certain appointments which the Government of India had made, in contravention of the terms of Act 33 George III., to define more accurately the appointments to be reserved, under ordinary circumstances, for members of the

Covenanted Civil Service. The same Act permitted the appointment by the authorities in India, under certain restrictions, of any person who had resided in India for a period of not less than seven years, to any of the reserved posts.

8. This law, however, like its predecessors, was followed at the time by no practical endeavour to employ Natives of India in posts generally reserved to the Covenanted Civil Service; and the question was again taken up by the Secretary of State in his despatch of 28th October 1868, in which he expressed his desire to facilitate the introduction of Natives of India into the Civil Service.

9. Lord Lawrence's Government, believing that this could best be done by encouraging Natives to study in England for the competitive examination, established a number of scholarships of 200*l.* a year each, tenable in Great Britain for a period of three years. The Secretary of State (the Duke of Argyll) did not approve of this arrangement; and, in the correspondence that ensued, he advocated a system of selection for Natives, rather than one of competition. He urged that mere intellectual acuteness was no indication of ruling power, and that in vigour, courage, and administrative ability, some races most backward in education were superior to others intellectually far more advanced. He laid down,* for dealing with the question, three great principles which the present Government of India unreservedly accepts—

* From Secretary of State, No. 113, dated 22nd October 1872.

(1.) That the maintenance and stability of British rule in India should form the basis of our policy; and that, in this view, a large proportion of British officers *must* be retained in the more important posts;

(2.) That appointments of Natives should ordinarily be made to the judicial, and rarely to the executive branch; and

(3.) That the high pay given to Englishmen, to induce them to accept office in a distant land, is not *primâ facie* necessary in the case of Native civil servants.

10. The Duke of Argyll's policy had been embodied in the Act of Parliament passed in 1870 as Act 33 Vict. cap. 3, to provide "additional facilities for the employment of Natives of proved merit and ability in the Civil Service of Her Majesty in India," and was intended to open the door of the Civil Service to Natives, by means of selection, as well as by competition. In consequence, however, of some differences of opinion between the Indian Government and the Secretary of State, the rules necessary to give effect to the Act were not finally settled till 1875; and the endeavours since made to give effect to those rules have not been attended with success.

11. In the latter part of 1876 a note was circulated by his Excellency the Viceroy, suggesting the adoption of certain practical measures for bringing the Act into operation to a limited extent; and confidential communications were made on the subject to the Governments of Bombay, Madras, and Bengal. The Bombay Government appointed one Native official, Mr. Gopal Hari Rao, to a reserved judicial appointment. The Madras Government declined to make any appointment of the nature suggested by the Government of India, and sent up representations mainly directed against the policy of the Act. The then Lieutenant Governor of Bengal (Sir R. Temple) proposed two appointments; but one of them had reference to an office the creation of which, though recommended, had not been sanctioned by the Secretary of State; and, in regard to the other, doubts were entertained as to the expediency of conferring upon a Native the particular appointment specified which belonged to the executive branch of the service.

12. The present Lieutenant Governor of Bengal (Mr. Eden), in a very suggestive letter, dated 8th March 1877, took up the question, and dealt with it from a somewhat novel, but most pertinent and practical point of view.

13. Maintaining the axiom (theoretically established by the Duke of Argyll in 1872, and at all times practically recognised by the Government of India) that, as a political necessity, the higher executive posts of the Covenanted Civil Service *must* be reserved for Europeans, Mr. Eden argued that it was a mistake to admit Natives, under the competition system, into a service from the highest posts of which they were necessarily excluded; that the true solution of the difficulty was to confine the Covenanted Civil Service to Europeans, but to reserve it, as a *corps d'élite*, for those posts which it is essentially necessary they should fill; to diminish the annual indent for civilians proportionately; and to extend the area and scope of the Uncovenanted Service, by employing Natives in the posts thus vacated by the Covenanted Service. He added certain definite proposals founded on these principles; but, as the proposals are still under the consideration of the Government of India, we need not further advert to them in this place.

14. The next and most important step in the discussion was a note by the Viceroy, dated 30th May, and circulated, in the first instance, to three* members of Council. In that note the Viceroy explained the position in which the Government is placed, between the pressure of two antagonistic responsibilities. On the one hand are the pledges implied in the various Acts of Parliament and declarations of policy, already enumerated, and the hopes and expectations which have grown out of them in the native mind; on the other hand are the imperial necessity of maintaining the safety and welfare of the empire by restricting the most important executive posts to Europeans, and the undoubted claims of the existing Covenanted Service to a maintenance of the reasonable expectations and prospects under which they were induced to compete for entry into that service.

* Sir E. C. Bayley.
Sir J. Strachey.
Sir A. Arbuthnot.

15. The overpowering necessity of more largely employing native agency in the Civil Administration was justified in the note, apart from the question of pledges, by the political advantage of associating the subject races in the government of the country, and by the financial duty of employing the cheapest agency available.

16. The solution to which his Excellency pointed in the note was to be found in the reduction, for the future, of the number of admissions to the Covenanted Civil Service; and in the establishment of a *close* Native Civil Service, which should have a monopoly of the appointments removed from the list of those now reserved to the Covenanted Service, with a portion of those now held by the Uncovenanted Service. It proposed that the appointments should be made, not by competition, but by nomination; and that the new service should be remunerated, on rates of pay somewhat less than those of the Covenanted Service, but should be equal to it in status and position.

17. The suggestions contained in this note were submitted to the scrutiny of the Governor of Bombay, the Lieutenant Governors of Bengal, North-Western Provinces and Oudh, and of the Punjab. All these Governments have given their cordial assent to the policy of it, have expressed their readiness to carry it into effect, and have added various suggestions in complete accordance with the main principles of that policy; whilst, for the North-Western Provinces and the Punjab, a detailed scheme has been experimentally drawn up, showing how it could be reduced to practice. We have abstained as yet from consulting the Government of Madras, because we were reluctant to divert the attention of his Excellency the Governor from the more pressing duties connected with the famine, which have so fully occupied him, and we have not deemed it expedient to delay any longer the submission to Her Majesty's Government of a scheme which, after so long engaging our own attention, has received the concurrence of the other Local Governments. The Madras Government will, however, have a full opportunity of considering and recording their views on the subject in the event of our being authorised to proceed with the details which will have to be settled hereafter.

18. On the receipt of the views of the Local Governments above mentioned, and those of the three Honourable Members who were consulted in the first instance, a Committee was called to consider the points (mainly of detail) on which differences of opinion had arisen; and the present scheme is the outcome of all these deliberations, which, with the light thus thrown upon it, we have fully and carefully considered in Council, and now desire to lay before your Lordship.

19. We are convinced of the political necessity of giving to the Natives of India, whether of pure Asiatic or mixed descent, as large a share as possible in the Civil Administration of the country, and on political grounds we desire to take every opportunity of associating Natives of the influential classes more especially with us in this work; but we find by experience that the mere permission afforded by the existing law to appoint "Natives of proved merit and ability" to posts ordinarily reserved for members of the Covenanted Civil Service does not suffice to meet the object in view.

20. In the first place, the condition that employment in posts ordinarily reserved to the Civil Service shall be dependent on proved merit and ability has been held by authorities whose opinion we cannot disregard to apply solely to the appointment of persons who have proved their qualifications either in the public service, or in some profession or other walk in life in which their fitness for offices of responsibility has been adequately tested; and, if this interpretation be correct, it would operate directly to exclude all untried persons, or, in other words, the very men whom, from a political point of view, it is our object to attract to our service by offering them a career for which it is essential that they should be trained up from the beginning. In the second place, the appointment of outsiders to the posts reserved for the Covenanted Civil Service while the

conditions of that service remain unaltered cannot fail to excite the opposition and hostile criticism of those who deem, not altogether without cause, that the expectations under which they entered that service will thereby be disappointed. That this feeling exists, and that it intensifies the discontent which the junior members of the service have evinced at the slowness of promotion cannot be doubted. We feel that while the number of young men annually sent out for the Covenanted Civil Service remains undiminished, and while those young men are encouraged to look to the whole range of reserved appointments as their field of action, the introduction of outsiders to any of these appointments, above the very lowest, is sure to cause great, and not altogether unreasonable, discontent.

21. To give effect to the long-expressed wishes and intentions of Her Majesty's Government, without doing injustice to the Covenanted Service, two steps must be taken *pari passu;* the number of young men annually sent out from England for the Civil Service must be considerably reduced, and the number of appointments to which they are deemed exclusively eligible must be similarly limited. At the same time a corresponding addition to the strength of the administration must be obtained by the formation of a new Native branch of the Civil Service to occupy the posts relinquished by the Covenanted Service.

22. We do not, in any wise, undervalue the ability and worth of the many excellent public servants furnished to the State by those classes of the native community from which the present Uncovenanted Service is mainly recruited. On the contrary, we fully recognise the justice and propriety of meeting, so far as it may be practically possible to do so, their natural aspirations to employment in posts of higher emolument and greater responsibility than those which have hitherto been open to them. But we attach great importance to the obvious political expediency of endeavouring to strengthen our administration by attracting to it that class of Natives whose social position or connexions give to them a commanding influence over their own countrymen. The qualifications of such persons for administrative employment are partly inherited, partly developed by early habits of command, partly proved by the readiness with which their right to command is recognised by large numbers of their native fellow-subjects. But qualifications of this kind cannot be tested by competitive examination; and, moreover, although we have every reason to believe that the persons thus qualified are not indisposed to seek employment in the service of Her Majesty, it is certain that they are not attracted to it by the present conditions of the Uncovenanted Service. We must either permanently exclude from the administration of this country, greatly to the detriment of its strength and popularity, all the most influential classes of its native population, or else we must admit them by selection and attract them by an assured prospect of promotion, if adequately merited, to an official status commensurate with their legitimate aspirations. To make such promotion safely possible, we must provide for and impose upon all the candidates for it a complete course of progressive official experience. To ensure the requisite standard of efficiency and energy in a service so organised as to combine social influence with educational proficiency, we must make that service a close one. We must reserve to the members of it a sufficient number of important appointments; and for those appointments we must train them up from the beginning of their service. By reorganising the employment of native agency on these principles, we shall avoid the obstacles which have hitherto baffled all attempts to enlarge the field of such agency in adequate accordance with the spirit and intention of the various Acts of Parliament still regarded by the Natives of India as promises very imperfectly fulfilled. Moreover, whilst thus gradually attracting, as we hope, to the service of the State, the more influential classes of Her Majesty's Native subjects, we shall continue to regulate, by proved merit and ability (but with increased opportunities of proving them), all advancement to its superior administrative posts.

23. We do not, however, think it necessary, in order to secure the status and consideration requisite for such a service, that the rates of pay should be equal to those enjoyed by the Covenanted Civil Service. On the contrary, the only argument of any weight in support of this view, viz., that it is invidious to pay a Native less than a European for performing precisely the same duties, has little force in it when applied to the appointments held by a close and exclusively Native Service; while, on the other hand, we consider it financially unjustifiable to pay more than is necessary to secure the most fitting instruments for the work to be done. It is, moreover, impossible to suppose that men living in their own country, amongst their families and friends, and in the climate most suitable and agreeable to them, require the same attraction, or deserve the same remuneration, in the shape of a high rate of salary, as Europeans, who leave their own

country to serve, separated from family and friends, in a distant land, with an unsuitable and sometimes dangerous climate.

24. To the close service, thus constituted, we propose to assign a certain proportion of the appointments now held by the Covenanted Service. The exact proportion, as hereafter explained, cannot be now definitely stated; but, as an indication of our views, we may say that it would probably reach about 15 per cent. in most provinces, and may comprise some of each grade of the appointments entered in the margin; but, as these would not suffice by themselves, we would add thereto a proportion ranging from 10 to 20 per cent. of the appointments held by the Uncovenanted Service. We should desire the new Native Civil Service to be regarded as a branch of the Covenanted Civil Service; no distinction being made in the duties, or responsibilities, of those particular posts which will be open alike to both branches, and the status and position of officers holding the same posts being the same, whether they were taken from the one branch or the other.

Assistant Magistrates. Assistant Superintendents of Police.	Sub-Divisional Officers. Joint Magistrates and Deputy Collectors.
Assistant Judgeships. Small Cause Court Judgeships and Subordinate Judgeships. District or Appellate Judgeships. Assistant Secretaryships. Inspectorship of Registration.	Registrarship to the High Court. Member, Board of Revenue. Deputy Collector of Customs. Assistant Collector of Customs. Members being also eligible for special graded services, such as the Accounts and Political lines.

Note.—It may be found expedient to change the names of those appointments; thus as officers performing precisely the same functions, and with exactly the same powers, are styled Assistant Magistrates, or Deputy Magistrates, respectively, according to whether they belong to the Covenanted or Uncovenanted Service, but this point is reserved for future consideration.

25. We do not look upon this as a final settlement of the question; but we see in it a most valuable experiment, and a long step towards its satisfactory solution. By confining the new service, in the first instance, to the more important posts now held by the Uncovenanted Service, and to those only of the appointments reserved for the Covenanted Service which, judging from experience, can, we believe, be safely entrusted to Natives, we are acting up to the fundamental principle of the Duke of Argyll's despatch, that the maintenance and stability of British rule in India should be the first object of our policy; but we are at the same time preparing for the future development, should the experiment justify it, of a great political and financial measure, which consists in substituting, as far as may be compatible with safety, the Native and cheaper agency, for the imported, and more expensive, foreign agency, in the Civil Administration of the country.

26. In so far as the scheme transfers appointments from the Covenanted Civil Service to the new Native Civil Service, it will result, of course, in a financial saving; but, to some extent, this may be counterbalanced by the transfer of uncovenanted appointments to the better paid close service.

27. The question of transferring to the new Native Civil Service a proportion of the posts now held by the Uncovenanted Service was not without difficulty. On the one hand, the special aptitude of Natives for judicial work indicated the expediency of transferring to the new service a considerable number of the superior judicial posts now held by uncovenanted officers; and it was clear that, unless such a transfer were made, the numerical strength of the service would be so small as to expose it to criticism. On the other hand, there was the danger that, by absorbing a large quantity of uncovenanted posts, we might be rendering the proposed service simply a more expensive, and less amenable, edition of the old Uncovenanted Service. After careful consideration, we have come to the conclusion that it will be expedient to transfer to the new service a per-centage of uncovenanted posts, which will range probably in the different provinces between 10 and 20 per cent. of the whole number.

28. With a view, moreover, of meeting the just claims of those officers already in our service who, by "proved merit and ability," have established a claim to share in any extension given to the administrative employment of Natives, we have decided that at the inception of the new service, and for some few years subsequently, it will be desirable to transfer to it specially selected officers, now holding appointments in the Uncovenanted Service, so that, simultaneously with the introduction of probationers from below, we may also give to the new service shape and substance in its higher ranks, and thus render it the more speedily a patent fact, instead of a mere potentiality of the future. At the same time care must be taken that the members of the new service should only be employed in posts heretofore reserved for the Covenanted Service by degrees and in due proportion, so that the relative shares of superior appointments open to the two branches of the service should be properly maintained.

29. In submitting these proposals to your Lordship, we wish to explain that we purposely abstain at present from laying before you a scheme complete in all its details. That, we think, would be to begin at the wrong end. It is absolutely necessary, in our opinion, that such points as the numbers and nature of the appointments to be held by members of the new service, the pay to be attached to each appointment, the nucleus of uncovenanted officers in each province to be transferred, the period of probation, the proportion of probationary appointments, the annual estimate for recruits, &c., should first be considered by each Local Government for itself; and that then, on their reports, rules for the Imperial service, welding all the local schemes into one homogeneous whole, should be drawn up by a committee under the Government of India. But it is useless for us to undertake a task of this nature till we receive the assent of Her Majesty's Government to the general outlines of our scheme, and to the principles on which we propose to shape our action.

30. The proposals, therefore, to which we desire your assent are--

(1.) The establishment of a close Native Civil Service, to which should be transferred a proportion of the posts now reserved to the Covenanted Civil Service; the annual number of competitive appointments being henceforth reduced in a similar proportion.

(2.) The transfer also to this service of a proportion of the posts now held by uncovenanted officers.

(3.) That the appointments to this service be made by selection, and not by competitive examination; tests of qualification being supplied by special examination, and departmental tests, such as those now in force, being maintained. The Government to be at liberty to transfer to the new service, at first starting, and probably for some years to come, a certain number of uncovenanted officers; but afterwards the service to be strictly a graded service, with a fixed number of appointments allotted to it, to which the members of the service should have an exclusive claim.

(4.) That equivalent posts, when held by members of the Native Service, should, as a rule, be less highly paid than when held by covenanted civil servants, but should be equal in status and position.

(5.) That nominations should be made by Local Governments; but the actual appointments conferred by the Viceroy in Council.

31. There are two important questions connected with, but outside the limits of, this scheme, to which reference must be made before our application can be deemed complete.

32. In the opinion of the Government of India, and of most of the officers who have been consulted, it is desirable that, when this Special Native Service is constituted, the ordinary Covenanted Civil Service should no longer be open to Natives. We deem this desirable as a matter of principle, because, affirming as we do, without hesitation, that neither at present, nor within any period of time practically calculable, can the highest and most important executive posts of the Covenanted Civil Service be safely or efficiently filled by Natives, it seems to us highly objectionable to encourage Natives to enter a service which ostensibly offers them as legitimate objects of ambition, posts to which it is notoriously impossible to appoint or promote them. This impossibility is so patent, even to the Natives themselves, that we believe our present proposals, if fairly carried out, would be widely welcomed by them as a very substantial boon. But, so long as all the higher executive posts in the administration of this country continue to be nominally open, but virtually closed, to native agency, the constitution of the Civil Service of India can never be wholly free from an element of uncertainty, which tends to perpetuate growing dissatisfaction on the part of our Native subjects, and chronic irritation amongst our European servants.

33. The difficulty, indeed the utter impossibility, of getting European officers of position and education to serve cheerfully and successively in subordination to Natives of India is one which, whatever may be thought of it from an abstract point of view, no one with personal experience of India will under-estimate. In regard to the executive work of a district, this difficulty is, we do not hesitate to say, practically insuperable. So long as Natives can obtain admission to the Covenanted Service by competition, this difficulty will be liable to arise, and the only complete remedy would be to close the competitive service by law to Natives of this country. But the recent reduction of the standard of age for the competitive examination will practically render the competition of Natives, educated in their own country, a matter of exceptional difficulty; and as the prohibition would involve the repeal of sec. 32 of Act 21 & 22 Vict. cap. 106, which

renders Natives of this country eligible to compete, and as such legislation would be of an apparently illiberal character, we content ourselves with recommending the point to your Lordship's consideration, without making it an indispensable condition of our scheme.

34. The other question to which we have to refer is the general necessity for legislation, with a view to giving effect to our proposed scheme. It has been pointed out that the practical effect of Act 3 & 4 William IV. would be to prevent the establishment of a close Native Civil Service. The object of it was, of course, to facilitate the admission of Natives into posts reserved for the Covenanted European Service; but it is argued that the words "no natural-born subject of His Majesty shall, by reason of his birth, &c., be disabled from holding any place," are opposed, no less to the exclusion of Europeans by the reservation of special appointments to Natives, than to the exclusion of Natives by the reservation of special appointments to Europeans.

35. It is further urged that to remove any of the appointments from the list now reserved to the Covenanted Civil Service is in opposition to sect. 2 of 24 & 25 Vict. cap. 54, which lays down that all vacancies happening in any of the offices specified in the schedule shall, with certain reservations, be filled up and supplied from the covenanted civil servants of the Crown.

36. Finally, it is urged that to exclude Natives from the Convenanted Civil Service on the one hand, and to reserve to a close graded service certain specified appointments on the other, involves a modification of the Act of 1870, which allows the Government to appoint any Natives of proved merit and ability to any appointment under Government.

37. We mention these points in order that we may not be supposed to have overlooked the necessity for Parliamentary legislation. But, in consideration of the extreme importance of dealing in a large and definite way with the problem before us, we feel that we should not be justified in abstaining, on this account, from laying before Her Majesty's Government what we deem to be the best solution of that problem; and we are convinced that, if the position is once rightly apprehended, the requisite legislation, which in reality will only affirm and give practical shape to the principles on which all the previous legislation has been based, and will extend, instead of diminishing, the facilities of the Natives of India for entering the public service, will not be a matter of serious difficulty.

38. It now only remains for us to express a hope that Her Majesty's Government will be pleased to approve of a scheme which is designed to give strength to our administration, by associating with it more largely the influential classes of native society; to give to them an aim and object in life which are now wanting; to render the administration, financially, less burdensome; and to infringe, as little as is possible consistently with these objects, the interests and expectations of the Covenanted Civil Service.

I have, &c.,

(Signed) LYTTON.
F. P. HAINES.
A. J. ARBUTHNOT.
A. CLARKE.
J. STRACHEY
E. B. JOHNSON.
W. STOKES.
A. RIVERS THOMPSON.

No. 16.

(Public, No. 125.)

India Office,
London, November 7, 1878.

To his Excellency the Right Honourable the Governor General of India in Council.

My Lord,

Para. 1. I have received and considered in Council the important Despatch of your Excellency in Council of the 2nd May last, No. 35, containing proposals for the more extended employment of Natives in the administration of India.

2. The large and liberal spirit in which your Government has applied itself to the solution of a problem which, during the last forty years, has baffled the efforts of Indian administrators deserves the highest commendation.

3. The broad policy was laid down by Parliament so long ago as 1833, that "no Native "shall, by reason of his religion, place of birth, or colour, be disabled from holding any

"office," and Her Majesty's gracious Proclamation in 1858 announced her will that, "so far as may be, our subjects, of whatever race or creed, be impartially admitted to "offices in our service the duties of which they may be qualified, by their education, "ability, and integrity, duly to discharge."

4. Since that period several of my predecessors in office, and especially Lord Halifax, Sir Stafford Northcote, the Duke of Argyll, and Lord Salisbury, have pressed upon the attention of the Government of India that the policy of Parliament, enforced as it was by the Royal Proclamation, was not to remain a dead letter; and two Acts of Parliament were passed to give further effect to it. But, as your Excellency justly observes, all endeavours hitherto to deal with this question on a satisfactory basis have proved unsuccessful. It is gratifying to observe that your Lordship's elaborate treatment of the subject will enable a practical course to be taken, that will prove, it may be hoped, both beneficial to the State and satisfactory to the natural aspirations of the educated Natives of India.

5. Your Lordship in Council has expressed your unreserved acceptance of the three great principles laid down by the Duke of Argyll in 1872,* as those which should govern in the selection of Natives for high employment, and you have designated a number of offices to which they may be immediately appointed. In these views I entirely concur.

*No. 113 (Public), dated 22nd October 1872.

6. But your proposal of a close Native service with a limited class of high appointments attached to it, and your suggestions that the Covenanted Civil Service should no longer be open to Natives, involve an application to Parliament, which would have no prospect of success, and which I certainly would not undertake. Your Lordship has yourself observed that no scheme could have a chance of sanction which included legislation for the purpose of repealing the clause in the Act of 1833 above quoted, and the obstacles which would be presented against any attempt to exclude Natives from public competition for the Civil Service would be little less formidable.

7. But it seems to me that the main views of your Excellency's Government may be carried out at once and without any alteration in the law.

8. The Duke of Argyll, in his Despatch, 8th April 1869,† announced to the Government of India that it was intended to enable them to appoint Natives to all or any of the offices now exclusively confined to the Covenanted Civil Service. But under the words used in 33 Vict. c. 3. s. 6, authorising the appointment of Natives "of proved merit and ability," the authorities in India were under the impression that only such Natives could be appointed as had already proved their ability in subordinate office. This, however, clearly did not fulfil the intentions of the Home Government, that the higher official life should be open as a career to well-educated young men of the class which your Government were desirous chiefly to bring forward.

† No. 3 (Educational), 8th April 1869.

9. The opinion of the law officers of the Crown‡ was, therefore, taken, and they were decidedly of opinion that there was nothing in the Act to limit the field out of which the authorities of India might make their selection, and I must refer you to Lord Salisbury's Despatch§ on this subject.

‡ Sir R. Baggallay.
Sir J. Holker.

§ No. 131 (Public), 20th August 1874.

10. It is, therefore, quite competent to your Lordship's Government to appoint every year to the Civil Service of India any such number of Natives as may be determined upon, and the number of covenanted civilians sent out from this country will have to be proportionately decreased. The appointments should, in the first instance, be only probationary, so as to give ample time for testing the merit and ability of the candidates.

11. It appears to me that the advantages of such a simple scheme will be obvious :—

(1.) It will, undoubtedly, be much more popular with the Natives, as it will place them on a footing of social equality with the convenanted civilian;

(2.) Inasmuch as it will exclude no civilian at present in India from any office which he has a moral claim to expect, it will avoid any clashing with the vested interests of the Civil Service;

(3.) It will avoid the necessity of any enhancement of salaries of uncovenanted officers, which is now proposed, not because such enhancement is necessary, but from the necessity of creating a class of well-paid appointments to form sufficient prizes for a close Native Service;

And, lastly, it pursues the same system of official training which has proved so eminently successful in India.

12. The class of appointments for which Natives of India will be most eminently fit is no doubt the judicial, but in exceptional cases I can well understand that a Native of high executive capacity may be usefully selected for an administrative office.

13. I am quite alive to the force of your arguments in para. 33 as to what you term the impossibility of officers of position serving cheerfully and successfully in subordination to Natives of India, though I observe that in Egypt, in Turkey, and even in India itself, English gentlemen of the highest character are not unwilling to accept subordinate positions under Native authorities. But the right of admission of Natives to the Civil Service gives no claim to any particular class of office, and every appointment must be determined in reference to what the public interests require.

14. The association of Natives with Englishmen in high office will no doubt necessitate a number of subordinate changes, but alterations of this nature will gradually present themselves to your attention.

15. With these modifications, therefore, I heartily approve of the important measure you have in view of admitting Her Majesty's Native Indian subjects to higher offices than they have hitherto filled, and I think that this object may be best carried into effect if you will at once take steps for determining the number of Native candidates who shall be selected annually, regulating accordingly your next and following indents for civil servants to be supplied by competition in this country.

16. It is for your further consideration whether you will encourage young Native candidates thus selected to visit this country, with a view to add to their qualifications for the service under the new arrangements provided at the universities. Should this be done, they would, of course, receive in this country the same allowances as are now drawn by selected candidates here.

17. With respect to the question of the amount of salary to be paid to Native officials, I entirely agree in the reasoning of your Excellency. On the one hand it is invidious to make any distinction dependent on race; on the other, Englishmen of the qualifications we require in India can only be tempted to expatriate themselves for a long period of years by higher salaries than they would be willing to receive in their own country. It has been suggested that these two views may be reconciled by fixing the salaries of every office at a fixed amount, to which may be added in the case of covenanted English civilians the rate sufficient to make up their present salaries, under some neutral denomination. But I shall be glad to receive and consider the propositions of your Government on this subject.

I have, &c.,
(Signed) CRANBROOK.

No. 17.

(No. 31 of 1879.)

Government of India.—Home Department.—Public.

To the Right Honourable Viscount Cranbrook, Her Majesty's Secretary of State for India.

My Lord,— Simla, May 1, 1879.

We have given our careful consideration to the subject of your Lordship's Despatch, No. 125, dated 7th November 1878, concerning the more extended employment of Natives of India in the administration of the country. We have now the honour to submit, for your Lordship's sanction, under Section 6 of 33 Victoriæ, cap. 3, "rules "for the appointment of Natives of India to offices ordinarily held by members of Her "Majesty's Covenanted Civil Service in India." The words "Civil Service," as used in the statute and in the present despatch, mean the Covenanted Civil Service of Her Majesty in India, and do not include the Uncovenanted Service.

2. It is unnecessary to go over all the ground travelled in our Despatch, No. 35, of the 2nd May 1878, and in your Lordship's reply. At the same time it may be well briefly to recapitulate the main heads of those despatches. In our despatch of the 2nd May last we expressed our conviction of the necessity of giving to the Natives of India as large a share as possible in the Civil Administration of the country; and we based this conviction on grounds of policy and of justice to the people, as well as on the ground that the pledges given by Her Majesty's gracious Proclamation of 1858, by the Imperial Parliament, and by Her Majesty's Government in England and in India, must be fulfilled. At

the same time we declared our unreserved acceptance of the three principles laid down by Her Majesty's Government in 1872, namely,—

(1.) That the maintenance and stability of British rule in India should form the basis of our policy; and that, in this view, a large proportion of British officers *must* be retained in the more important posts;

(2.) That appointments of Natives should ordinarily be made to the judicial, and rarely to the executive, branch; and

(3.) That the high pay given to Englishmen to induce them to accept office in a distant land is not *primâ facie* necessary in the case of Native civil servants.

After discussing the several proposals that had been made for extending the employment of Natives we came to the conclusion that the best solution of the question would be to constitute a new Native Civil Service, for the members of which would be reserved about 15 per cent. of the offices now held by the Covenanted Civil Service, and between 10 and 20 per cent. of the offices now held by the Uncovenanted Service. We summarised the proposals, to which we desired your assent, as being—

(*a.*) The establishment of a close Native Civil Service, to which should be transferred a proportion of the posts now reserved to the Covenanted Civil Service; the annual number of competitive appointments being henceforth reduced in a similar proportion:

(*b.*) The transfer also to this Service of a proportion of the posts now held by uncovenanted officers:

(*c.*) That the appointments to this Service be made by selection, and not by competitive examination; tests of qualification being supplied by special examination and departmental tests, such as those now in force, being maintained; the Government to be at liberty to transfer to the new Service, at first starting, and probably for some years to come, a certain number of uncovenanted officers; but afterwards the Service to be strictly a graded Service, with a fixed number of appointments allotted to it, to which the members of the Service should have an exclusive claim:

(*d.*) That equivalent posts, when held by members of the Native Service, should as a rule be less highly paid than when held by Covenanted Civil Servants, but should be equal in status and position:

(*e.*) That nominations should be made by Local Governments, but that the actual appointments should be conferred by the Viceroy in Council.

We were advised that there were certain legal difficulties in the way of establishing a new close Service; and we were of opinion that when a Native Civil Service was constituted, it would not be advisable that Natives of India should be eligible both for competition in England and for selection in India. In order to remove these difficulties we suggested that Her Majesty's Government should move Parliament to give the necessary sanction and permanency to the new service by a legislative enactment; and we explained that our scheme was designed to give strength to our administration by associating with it more largely the influential classes of native society; to give to them an aim and object in life, which are now wanting; to render the administration financially less burdensome; and to effect these objects with a due regard to the reasonable claims and expectations of the Covenanted Civil Service.

3. Your Lordship's despatch of the 7th November 1878 expresses hearty approval of our desire to admit Her Majesty's Native Indian subjects to higher offices than they have hitherto filled, and a hope that a practical course will now be taken which will prove both beneficial to the State and satisfactory to the natural aspirations of the educated Natives of India. The three principles cited by us from the Duke of Argyll's despatch of 1872 are approved by your Lordship. But you remarked, that though the class of appointments for which Natives of India will be most eminently fit is no doubt the judicial, a Native of high executive capacity may be usefully selected for an administrative office. Your Lordship, however, does not approve that part of our scheme which provided for a close Native Civil Service and the complete closing of the Covenanted Civil Service to Natives; and you feel unable to apply to Parliament for the legislation which these parts of our project would involve. You point out that, in the opinion of the law officers* of the Crown, 33 Vict. cap 3. does not limit the field out of which the Government of India might make selections for employment in the Civil Service; and you advise that we should appoint every year to employment in the Civil Service of India any such number of Natives as may be determined upon, the number of covenanted civilians sent out from England being proportionally decreased. It is added that the "appointments should, in the first instance, be only probationary, so as to give ample time for testing the merit and ability of the candidates."

* Sir R. Baggallay. Sir T. Holker.

Your Lordship explains the advantages of such a scheme to be, that—

" (1.) It will undoubtedly be much more popular with the Natives, as it will place " them on a footing of social equality with the covenanted civilian;

" (2.) Inasmuch as it will exclude no civilian at present in India from any office which " he has a moral claim to expect, it will avoid any clashing with the vested " interests of the Civil Service;

" (3.) It will avoid the necessity of any enhancement of salaries of uncovenanted " officers, which is now proposed, not because such enhancement is necessary, " but from the necessity of creating a class of well-paid appointments to form " sufficient prizes for a close Native Service;

" And, lastly, it pursues the same system of official training which has proved so " eminently successful in India."

4. Though we should have been glad to have obtained for the scheme now to be inaugurated the advantages of security and permanence, such as the enactment of a statute would confer, and though we think that a new close Native Civil Service would have been a most important and valuable addition to the institutions of the empire, your Lordship's decision renders it necessary that whatever is now done for extending the employment of Natives in the Civil Service shall be within the four corners of the existing law.

5. The first preliminary step is to reduce the number of recruits selected by competition in England for the Covenanted Service, in order that room may be left for the employment of Natives in Civil Service offices. This reduction we have, with your Lordship's sanction, already effected. From the year 1871 to the year 1876, your predecessors sent out an average of twenty-nine recruits a year to the Civil Service of the Bengal Presidency. Arrangements have been made that in the year 1879 eighteen recruits should come to the Bengal Presidency, and that fifteen should come in each of the years 1880 and 1881. This temporary reduction in our indent for civilian recruits was made primarily to counterbalance the over-recruitment which took place in previous years. The question of the proper number of recruits required for the Bengal Civil Service has recently been considered by a committee which sat in Calcutta. The number of Bengal appointments to be offered for competition this year in London has already been settled at fifteen. We hope that a decision may be taken on our present proposals before the time comes for deciding the number of appointments to be offered in 1880. And in any case we shall take care that our indent for recruits for the year 1882, on which the number of selections at the 1880 examination depends, is made with due regard to the need that room should be kept for Natives selected in India for employment in the Civil Service.

6. The next question that suggested itself was, whether Natives selected in India could be appointed *to* the Civil Service, just as persons selected by competition at home are appointed to that service. Paragraph 10 of your Lordship's despatch lent colour to the view that they could be so appointed. But we find that the statute and the opinion of the law officers speak of "employment *in* the Civil Service," and not "appointment *to* the Civil Service." It seemed, however, that the intention of the Statute and the practical requirements of the case could be sufficiently met if we submitted for your Lordship's sanction, under Section 6 of the Statute, "rules for the appointment of Natives " of India to offices ordinarily held by members of Her Majesty's Covenanted Civil Service " in India." We entrusted the duty of drawing up these rules to a committee; and we have approved the draft rules proposed by the committee, subject to certain alteration explained below (paragraph 9). We enclose copy of the remarks of the committee explaining their draft rules. The rules, as amended by us, are annexed to this despatch; and we solicit the sanction of your Lordship in Council, under 33 Victoriæ, cap. 3, section 4, to their promulgation. If sanctioned, these rules will supersede the rules approved as a tentative measure in Lord Salisbury's Despatch, No. 66, dated 27th May 1875.

7. In our original proposal for a new close Service it was suggested that a proportion (10 to 20 per cent.) of the offices now held by the Uncovenanted Service should be reserved for members of the new Service. We were disposed to consider that, if it were possible, it would still be desirable, under the modified scheme, to set apart a certain number of the higher Uncovenanted offices for Native Civil Servants. For if the posts open to Native Civilians were thus multiplied, the Native section of the Service would be larger, the yearly number of recruits would be more numerous, and the measure now to be taken would possibly be more acceptable to the Native public. As, however, the Native Civil Service is not to be a separate close Service, but is to be a section of the

Covenanted Civil Service, we have found it impossible to carry out this view. As pointed out in paragraphs 4 to 7 of the committee's report, there would be risk of inconvenience and difficulty if we linked in these rules a number of posts in an open and subordinate Service to the offices available for the members of a close and superior Service. Moreover, if Natives, admitted under these rules to employment in the Civil Service, be appointed to offices which had never been reserved for the Civil Service, and for which they have all along been eligible, the Government will be liable to the charge of having disappointed the expectations held out by the Statute to which these rules are intended to give effect. We therefore accept the view that the number of Natives to be admitted to employment in the Civil Service in any one year must be strictly proportioned to the ratio of reserved civil offices of the higher grades to which Natives are hereafter to be appointed. Native Civilians will, like other Indian subjects of Her Majesty, be eligible for the higher Uncovenanted offices, and for appointments not reserved for Civil Servants by Act of Parliament. But, in practice, Native Civil Servants will, probably, be generally restricted to Civil Service offices; because the higher posts of the Uncovenanted Service will ordinarily be given to the most successful and efficient members of that Service. For some time past the judicial and administrative branches of the Uncovenanted Civil Service have been, more and more, reserved for Natives of India. With our Despatch, No. 29, dated the 24th April, we submitted a copy of circular orders recently issued, directing that no one who was not a Native of India should be henceforward appointed to any post in those branches of the Uncovenanted Service, without the previous sanction of the Governor General in Council in each case. It will be seen, therefore, that though we have not been able to reserve any proportion of the Uncovenanted Service posts for the Native Civilians, yet the judicial and administrative posts in that Service are being more exclusively filled by Natives of India.

8. It is unnecessary to trouble your Lordship with further detailed remarks on the rules now submitted. The proposed statutory rules, in brief, provide that a proportion not exceeding one sixth* of all the recruits added to the Civil Service in any one year shall be Natives selected in India by the Local Governments. Selections will be made on the ground of the position of the candidate's family, or of his attainments, or of his efficiency in the service of Government. Each selection shall be subject to the approval of the Governor General in Council. The selected candidate will, save under exceptional circumstances, be on probation for two years. After the expiry of the term of probation the Native Civilian will be eligible, equally with his English Colleagues, to all Civil Service posts except those of Secretary to Government, Chief Magistrate of a District, and Commissioner of a Division or of Customs. To these excepted offices he may be appointed with the previous sanction of the Governor General in Council. It is declared that Native Civilians will ordinarily be employed only in the province to which they are first appointed.

9. The main alterations (see paragraph 6 above) we have made in the rules as drafted by the committee are as follows. It will be understood that Local Governments, in making nominations under these rules, will have regard to the position and good services of a candidate's family, or to his educational or professional attainments, or to his efficiency already shown in the service of Government. But, as stated in Lord Salisbury's Despatch, No. 131, of the 20th August 1874, it is not expedient to attempt in these rules any definition of the qualifications to be required of candidates. We have altered Rule I. of the committee's rules in this sense. We have omitted the words which prescribed that a minimum of Natives, one seventh of the number of English recruits, should be appointed in each year, as it is not advisable to bind the Government to make in any year more appointments than it finds necessary, and as it is not impossible that in some years a sufficient number of suitable nominees might not be forthcoming; and we have added to Rule II. the words—

"Provided that the total number of nominations sanctioned in each of the years 1879, 1880, and 1881 of Bengal may exceed the said proportion by two."

The object of this addition is to enable us to appoint the normal number of Native recruits during the next few years. During the years 1879–81 five and six civilian recruits will arrive in the Bombay Presidency in alternate years. The number of European recruits who have joined or who will join the Madras Civil Service is seven per annum for each of the years from 1874 to 1881, save only in the year 1880, when six, instead of seven, recruits are expected. But, as we have explained (paragraph 5 above), the number of recruits expected from England for the Bengal Presidency during these

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* The draft Rules say that the Native nominees may equal one fifth of the recruits appointed from England. Thus, if 25 recruits come from home in any one year, five Native Civilians may be appointed. Five would be one sixth of the whole number of English and Indian recruits.

three years is below the normal number of recruits required for the Service, because our indents were reduced in order to counterbalance the excessive recruitment of past years. According to the advice of another committee who have recently reported on the subject of recruitment for the Bengal Civil Service, the quota of recruits required for the Bengal Presidency will, under the present system, be about 30 Civil Servants and three Military Officers a year. Under the rules, as now submitted for sanction, 25 of the 30 Civilian recruits might be Englishmen and five might be Natives of India. As the number of recruits from England during the three years named will be abnormally low, we propose to take power to admit to employment in the Civil Service the normal number of Native recruits. We have omitted the rule in which the committee provided for paying due regard to the claims and expectations of persons who entered the Civil Service before the passing of the Statute of 1870, or before the publication of these rules. We think that this matter can best be provided for by instructions to the Local Governments, and that no provision of the kind is required in the statutory rules.

10. We hope your Lordship may be able to accord early sanction to the rules now submitted, so that they may be promulgated and may take effect during the current year. The effect of the rules will be that, in process of time, about one sixth of the Civil Service will consist of Natives of India, selected for the Service under these rules. The maximum number of Native Civilians to be appointed annually—five for the Bengal Presidency and about eight for the whole of India—may seem very small for the great population of British India, which they are to represent. But it must be remembered that the whole Covenanted Civil Service is, after all, a very small body; and it requires only about 45 recruits a year, all told. It is necessary, at present, to reserve for Europeans the greater proportion of the higher posts in the government of the country. But thousands of civil offices outside the Civil Service are now, save in certain technical and professional departments, almost exclusively reserved for the Natives of India.

11. In regard to the very important question of the salary to be granted to Natives holding offices in the Civil Service, the principle has found general acceptance with the Government at home and in India, that Natives of India working in their own country need not necessarily receive the same pay as Europeans for doing the same duties. At the same time we have to give due weight to your Lordship's remark, that it is invidious to make any distinction dependent on race. We feel that we are bound to effect some reduction in expenditure by the enlarged employment of Natives in the Civil Service; and the question is, how to do this in the manner least at variance with Native sentiment, and most in accordance with what is just and equitable. On this subject our late Colleague General Strachey has written an elaborate minute which raises no less a question than the expediency of an entire change in the system of paying the Civil Service. The principle of his proposals is described generally in the 8th paragraph of the Minute, copy of which we enclose for your Lordship's consideration. That paragraph runs as follows:—

"My own strong conviction is, that the principle being admitted that different rates of pay shall be given to different officers holding similar appointments, and that thus the remuneration of an officer shall depend rather on his personal position than on the office which he may happen to hold, this principle should be adopted in its entirety, and the pay of the whole Civil Service be arranged accordingly. This could be readily and completely effected by a system of graded salaries, the amounts of which could be determined principally with reference to the salaries now actually drawn, general rules being laid down to provide that certain classes of appointments should be held by officers in certain grades of salary."

The Minute gives a sketch of the manner in which these principles might, according to General Strachey's view, be applied. It involves many important changes of a subsidiary character, such as the abolition of acting allowances, and of the deduction of 4 per cent. from the salaries of Covenanted Civil Servants as a contribution towards their retiring annuities. It is evident that these proposals require very careful and detailed consideration, such as we have not yet been able to give them. We are unwilling, finally, to settle the question of the remuneration of Natives admitted to offices in the Civil Service, until we have been able to examine more carefully the proposals embodied in General Strachey's Minute.

12. It does not seem necessary that we should postpone the submission of the Rules framed under 33 Vict. cap. 3. until the questions raised in General Strachey's Minute have been settled. Your Lordship has desired that the appointments of Natives to

Civil Service offices shall, in the first instance, be probationary. Accordingly, we have provided in the draft Rules that the period of probation shall be not less than two years. Long before that time expires we shall have ample time to settle finally the salaries to be allowed to Native civilians; and we are fully alive to the importance of setting the question at rest as soon as possible. It is necessary, however, to settle *provisionally* at what rate Native probationers for the Civil Service shall be paid, and also to provide for cases of Natives who may, under exceptional circumstances, be admitted to appointments in the Civil Service without fulfilling a period of probation. Such settlement would be only provisional, and would be subject to alteration when decision shall have been taken upon General Strachey's Minute. As a purely temporary arrangement, and without committing the Government to the adoption of any similar rule hereafter, we propose to determine that the salary of Native civil servants admitted to employment under these rules without probation shall be two thirds of the salary given to English civil servants in India. A Native appointed without probation to any office ordinarily carrying a salary of Rs. 2,000 a month would draw two thirds of that amount, or Rs. 1,333⅓ a month. For probationers we propose, for the present, to allot a salary of Rs. 200 a month, rising to Rs. 250 a month after passing any prescribed examination. It is to be remembered that selected civil servants, during their two years of probation in England, receive an allowance of 100*l.* for the first year and 200*l.* for the second year. If the statutory rules now submitted are sanctioned, we would ask your Lordship's permission to pay Native civilians and probationers on these principles until such time as we may report and receive orders on the subject of General Strachey's Minute.

Our colleagues, Sir Alexander Arbuthnot and Sir Andrew Clarke, would prefer to assign to all Native civil servants, whether on probation or not, two thirds of the salary allotted to English civil servants when holding similar offices. They think that the fact of an English member of the Indian Civil Service, when employed on duty in England, receiving two thirds of his Indian salary furnishes a suitable basis on which to fix the salaries of those Natives who may hereafter be appointed to the offices hitherto reserved to Covenanted Civil Servants; and they consider that this principle may be fitly applied to the case of young Native civil servants when holding on probation appointments such as are now held by the junior members of the Covenanted Civil Service, as well as to the case of the other Native civil servants. The additional expense which the application of the principle to Native probationers will entail is comparatively trifling, and our colleagues are of opinion that any departure from it is inexpedient, and will be likely to intensify the dissatisfaction which is certain to be felt, at all events at first, in consequence of our fixing the salaries of Native civil servants at a scale below that assigned to English civil servants.

13. There will also remain to be determined the rules regarding leave, absentee allowances, and pension to which the Native nominees to the Civil Service shall be subjected. These will be devised with reference to the requirements of Natives of India serving and retiring in their own country, and we are of opinion that they may be more economical and less complicated than the rules which have been framed chiefly with reference to the requirements of Europeans serving in India. All these questions will be immediately taken into our consideration, and we trust that we shall shortly be able to submit our proposals regarding them for the consideration of your Lordship.

14. Paragraph 16 of your despatch raises the question whether young Native candidates, selected for admission to employment in the Civil Service should be required or encouraged to visit England, and complete their studies there before undertaking their duties in India. We do not consider that, at present, it is advisable that candidates should be required to complete their studies in England. It is probable that at the outset, and occasionally perhaps hereafter, men of mature age will be drafted as Native recruits into the Civil Service. For instance, in Bengal a cadet of good family who had taken a university degree, and done good work for two or three years as a Munsif or as a Deputy Magistrate, would make a suitable recruit for the Native Civil Service. Such a man clearly need not be sent home at the public expense to finish his education. Further, it is doubtful whether, for the present at any rate, it would be wise to compel even younger recruits to go home before being enlisted into the Civil Service. Sikhs would probably go readily; so would Muhammadans; and so possibly might Mahrattas. But in Bengal and Madras now-a-days a lad who goes to England for a few years is more or less an outcaste on his return to India, unless he belongs to the Brahmo persuasion, or until he spends a great sum in propitiating his caste-fellows. Probably there would be the same difficulty with Káyaths or Khatrís, from the North-West Provinces and the Punjab, who might go to England. While there is so much doubt about the effect of

going to Europe on a Native of gentle birth, it would be best not to compel recruits to go to England. At the same time we recognise that there would be advantage in encouraging young Native candidates who may be willing to go to England to complete their studies, and we shall be ready to recommend the grant of allowances to probationers under the rules who may desire to study for two years in England.

We have, &c.,

(Signed) LYTTON.
F. P. HAINES.
A. J. ARBUTHNOT.
A. CLARKE.
J. STRACHEY.
E. B. JOHNSON.
W. STOKES.
RIVERS THOMPSON.

No. 18.

Rules for the Appointment of Natives of India to offices ordinarily held by members of Her Majesty's Covenanted Civil Service in India.

In exercise of the power conferred by the Statute 33 Vict., Cap. 3, Section 6, the Governor General in Council has been pleased to make the following rules, which have been sanctioned by the Secretary of State in Council with the concurrence of a majority of members present :—

I.—Each Local Government may nominate persons who are Natives of India within the meaning of the said Act, for employment in Her Majesty's Covenanted Civil Service in India within the territories subordinate to such Government. Such nominations shall be made not later than the first day of October in each year. No person shall be nominated for employment in the said service after he has attained the age of 25 years, except on grounds of merit and ability proved in the service of Government, or in the practice of a profession.

II.—Nominations under the foregoing rule shall, if approved by the Governor General in Council, be provisionally sanctioned by him. The total number of nominations so sanctioned in any year shall not exceed one fifth of the total number of recruits appointed by Her Majesty's Secretary of State to the said Service in such year; provided that the total number of such nominations sanctioned in each of the years 1879, 1880, and 1881 may exceed the said proportion by two. On sanction being given by the Governor General in Council, the nominee shall be admitted on probation to employment in the said service; such admission may be confirmed by the Governor General in Council, but shall not be so confirmed until the Local Government shall have reported to the Governor General in Council that the probationer has acquitted himself satisfactorily during a period of not less than two years from the date of his admission, and that he has, unless specially exempted by the Governor General in Council, passed such examinations as may from time to time be prescribed by the Local Government subject to the approval of the Governor General in Council. In case of persons admitted under these rules after they have attained the age of 25 years, the Governor General in Council may confirm their admission without requiring them to serve for any period of probation.

III.—Persons admitted under these rules to employment in the said service shall not, without the previous sanction of the Governor General in Council in each case, be appointed to any of the undermentioned offices, namely :—

Members of a Board of Revenue.
Secretaries to the several Governments and Administrations in India.
Chief Magisterial, or Chief Revenue, Officers of Districts.
Commissioners of Division, or of Revenue.

IV.—Persons admitted under these rules to employment in the said service shall ordinarily be appointed only to offices in the province wherein they were first admitted. But the Governor General in Council may transfer from one province to another a person finally admitted to employment in the said service.

V.—Any person admitted under these rules may, with the previous sanction of the Governor General in Council, be declared by the Local Government to be disqualified for further employment in the said service.

No. 19.

(Public, No. 68.)

India Office,
London, July 17, 1879.

To his Excellency the Right Honourable the GOVERNOR GENERAL OF INDIA IN COUNCIL.

MY LORD,

Para. 1. I HAVE received and considered in Council the Despatch of your Excellency in Council, dated the 1st of May last, No. 31, submitting for my sanction, under Section 6 of 33 Vict., cap. 3, rules for the appointment of natives of India to offices ordinarily held by members of Her Majesty's Covenanted Civil Service in India.

2. I sanction the rules which you have transmitted to me with a slight verbal modification,* and with the omission of Rule III.; for as it is obvious that selection for high office must always be based on fitness and efficiency, it is undesirable to lay down any rules on the subject.

* In Rule II. read "civilians" for "recruits."

3. I shall await with interest any communication that you may make to me hereafter on General Strachey's elaborate Minute. But I agree with you that it is necessary to make some provisional arrangements as to the salaries to be paid to Native officials who are to be appointed under the new rules. I have already expressed my decided opinion that the salaries to be appropriated to Native gentlemen serving in their own country must, in justice to the taxpayers of India, be fixed at a lower rate than those which have been found necessary to attract the members of the existing Civil Service to leave their homes, and I think it is desirable at once to lay down a clear rule on the subject. After mature consideration Her Majesty's Government has decided that the salaries to all Native gentlemen appointed under the new rules, except probationers, shall not exceed two thirds of the salaries assigned to English civilians.

4. I approve of your proposal regarding the salaries to be paid to probationers, but in fixing the rate of salary the question of pension will also have to be considered. This, however, need not delay the execution of the present instructions.

I have, &c.,
(Signed) CRANBROOK.

No. 20.

(No. 29 of 1879.)

Government of India.—Home Department.—Public.

To the Right Honourable VISCOUNT CRANBROOK, Her Majesty's Secretary of State for India.

MY LORD, Simla, April 24, 1879.

WE have recently had under consideration the best means of securing that full effect be given to the orders of Her Majesty's Government on the subject of—

(1.) Appointing Natives of India to an increasing majority of higher offices in the Uncovenanted Service; and

(2.) Reserving the offices to which it is not desirable to appoint Natives of India, as far as practicable, for Covenanted Civil Servants, officers of the Staff Corps, or persons appointed by the Home Government.

2. The series of despatches which ended with your predecessor's despatch No. 451, dated 6th December 1871, were circulated to the several Local Governments for their guidance in the year 1872. We have recently been awaiting your Lordship's instructions on our proposals regarding the Native Civil Service* before issuing further orders in the matter. We have now received an expression of your views on that important question. There is, therefore, no necessity for further delay in enforcing the instructions of Her Majesty's Government, to which we have above adverted. And we have issued the enclosed circular† instructions to the Governments and Administrations of the Bengal Presidency. We consider it would be advisable that similar instructions should be issued to the Governments of Madras and Bombay. But on this point we solicit your Lordship's orders.

* Government of India's despatch No. 35, dated 2nd May 1878.
Secretary of State's reply No. 125, dated 7th November 1878.

† No. $\frac{21}{746\text{-}53}$, dated 18th April 1879.

3. It will be seen that the Police, Customs, and Opium Departments are the chief civil departments of the service to which the Local Governments will, under our proposed

orders, be able to appoint Europeans to important offices without the previous sanction of the Governor General in Council. We do not wish in any way to prevent or discourage the appointment of Natives of India to high posts in these departments; but, for the present, we do not feel able to take special steps for excluding Europeans from employment in these departments.

We have, &c.,
LYTTON.
F. P. HAINES.
A. J. ARBUTHNOT.
A. CLARKE.
J. STRACHEY.
E. B. JOHNSON.
W. STOKES.
RIVERS THOMPSON.

No. 21.

No. 21
745–73.

From C. BERNARD, Esq., C.S.I., Officiating Secretary to the Government of India,

To LOCAL GOVERNMENTS and ADMINISTRATIONS in the BENGAL PRESIDENCY.

Home Department.—Public.

SIR, Simla, April 18, 1879.

ON the 16th February 1872 was published in the *Gazette of India* correspondence in which Her Majesty's Government had directed—

(1.) That offices to which it is desirable to appoint persons not Natives of India should be, as far as practicable, filled from the ranks of the Covenanted Civil Service or from the Staff Corps;

(2.) That, so far as may be possible, and consistent with the requirements of the public service, all offices, other than those reserved for the Covenanted Civil Service, and those for which technical or professional qualifications are desirable, should be held by Natives of India; and

(3.) That, as a rule, persons with special qualifications, not being Natives of India, should be engaged at home, through Her Majesty's Secretary of State, for such branches of the service as the Educational or the Public Works Department, and should not be enlisted in India.

2. Those orders have been in the main obeyed. But still from time to time Europeans have been appointed to posts for which Natives are eligible; and the Governor General in Council deems it necessary to lay down a somewhat stricter rule, and to distinguish the branches of the service which should be, as far as possible, reserved for Natives of India. It may be well to cite here the definition of "Natives of India" framed by Act of Parliament. Section 6 of 33 Vict. chap. 3. says,—"For the purposes of this Act, "the words 'Natives of India' shall include any person born and domiciled within the "dominions of Her Majesty in India, of parents habitually resident in India, and not "established there for temporary purposes only." The section goes on to say that "it "shall be lawful for the Governor General in Council to define and limit from time to "time the qualification of Natives of India thus expressed: provided," &c. For the purposes of the present orders, the foregoing definition of "Natives of India" is adopted, with the proviso that "persons born and domiciled," &c., within the territories of Indian Princes tributary to, or in alliance with, Her Majesty, shall also be considered to be "Natives of India."

3. For the future, no person, other than a Native of India, shall be appointed to an office carrying a salary of Rs. 200 a month or upwards without the previous sanction of the Governor General in Council in each case, unless the proposed appointment falls under one or other of the following conditions, namely:—

(*a.*) That the person to be appointed belongs to the Covenanted Civil Service, or to the Staff Corps:

(*b.*) That the person to be appointed was originally nominated to the—

(1.) Financial Department by the Governor General after examination;

(2.) Forest Department by the Secretary of State, or by the Governor General, after examination; or

(3.) Educational Department by the Secretary of State:

(*c.*) That the person to be appointed entered the branch of the department, in which he is now to be promoted, before the 1st January 1879:

(*d.*) That the office to which appointment is to be made belongs to the—

(1.) Opium Department;
(2.) Salt or Customs Department;
(3.) Survey Department;
(4.) Mint Department;
(5.) Public Works Department; or
(6.) Police Department.

4. No person, other than a member of the Covenanted Civil Service, shall be appointed for the first time to any office, which is usually reserved for the members of that service, without the previous sanction of the Governor General in Council. For the appointment of Natives to such posts, regulations will, with the sanction of Her Majesty's Secretary of State, shortly be issued.

5. When sanction is sought to a proposed appointment under either of the two foregoing paragraphs, the application for such sanction should show—

(*a.*) The education and past history of the person whom it is proposed to appoint; and

(*b.*) The reason why a Native of India (or, in the case of appointments under paragraph 4, a member of the Covenanted Civil Service) cannot conveniently be appointed to the vacant office.

6. Though the six departments named under clause (*d*) of paragraph 3 above are excluded from the operation of the present orders, the Governor General in Council does not wish that offices in these departments should be in any way reserved for Europeans. The duties of the Opium and Customs Departments are not more technical or arduous than those of the Land Revenue and Settlements branches of the service, wherein Natives of India do excellent work. Men of the same race as Colonel Montgomerie's Native trans-Himalayan explorers can surely be entrusted with responsible offices in the survey of the plains of India. The Governor General in Council has been glad to see that, in one most important branch of the Public Works Department of Bengal, the Lieutenant Governor has decided that Native engineers should be employed much more largely than heretofore. The annual police reports for the various provinces show that Native police officers when advanced to positions of trust do their work zealously and honestly; and the Governor General in Council hopes that it may be possible to appoint Natives of India more and more freely to the higher offices in these departments. But for the present his Excellency in Council is not prepared to take special steps for restricting the employment of Europeans in the six departments mentioned at clause (*d*) above.

I have, &c.,
(Signed) C. BERNARD,
Officiating Secretary to the Government of India.

No. 22.

(Public, No. 66.)

India Office,
London, July 10, 1879.

To his Excellency the Right Honourable the Governor General of India in Council.

My Lord,

Para. 1. I have considered in Council the despatch of your Excellency in Council, dated 24th April last, No. 29, forwarding circular instructions which you have issued to the Governments and Administrations of the Bengal Presidency, with the view of giving full effect to the orders of Her Majesty's Government that Natives of India should be appointed to an increasing majority of higher offices in the Uncovenanted Service, and that the offices to which it is not desirable to appoint Natives should be reserved, as far as practicable, for Covenanted Civil Servants, Officers of the Staff Corps, or persons appointed by the Home Government.

2. You state that, although you do not wish to prevent or discourage the appointment of Natives to high posts in the Police, Customs, and Opium Departments, you do not, for the present, feel able to exclude Europeans from employment in these Departments.

3. I cordially approve the instructions you have issued in the Bengal Presidency, which will, it may be expected, if carefully observed, lead to the appointment of Natives of India to fill a larger number of the higher posts in the Uncovenanted Service, and I have issued corresponding instructions to the Governments of Madras and Bombay.

I have, &c.,
(Signed) CRANBROOK.

LONDON:
Printed by GEORGE E. EYRE and WILLIAM SPOTTISWOODE,
Printers to the Queen's most Excellent Majesty.
For Her Majesty's Stationery Office.

EAST INDIA (LOANS RAISED IN ENGLAND).

12. RETURN of all Loans raised in *England* under the Provisions of any Acts of Parliament, chargeable on the Revenues of *India*, outstanding at the Commencement of the Half-year ending on the 30th September 1879, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the public convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

DESCRIPTION OF LOAN.	RATE OF INTEREST.	Total Amount of Interest payable thereon during the Half-year ended 30 Sept. 1879.	DATE OF TERMINATION OR LOAN.	Amount of Debt outstanding on 1 April 1879.	Amount of Debt incurred during the Half-year ended 30 Sept. 1879.	Moneys raised during the Half-year ended 30 Sept. 1879.	Amount of Debt paid off or discharged during the Half-year ended 30 Sept. 1879.	Amount of Debt outstanding on 30 Sept. 1879.
LOANS BEARING INTEREST.		£.		£.	£.	£.	£.	£.
East India Bonds	4 per cent.	109,934	At any time after 12 calendar months' notice	5,496,700	-	-	-	5,496,700
Ditto	3 „	4,849	4th April 1879	1,666,000	-	-	1,000,000	—
Ditto	2½ „	2,089	4th June 1879	-	500,000	*500,000	500,000	—
India Debentures	4 „	151,304	16th August 1884	7,596,500	-	-	300,000	7,296,500
India 5 per Cent. Stock	5 „	430,000	Not redeemable until 5th July 1880, but after that day upon one year's notice by the Secretary of State for India in Council	17,200,000	-	-	-	17,200,000
India 4 per Cent. Stock	4 „	‡ 572,562	Not redeemable until 10th October 1888, but after that day upon one year's notice by the Secretary of State for India in Council	28,715,000	1,570,000	*1,590,044	-	30,285,000
‡ Including 862 *l.* interest at 2½ per cent. per annum, for a Temporary Loan on the Security of India 4 per cent. Stock.								
	£.	1,270,738	Total Debt in England, bearing Interest £.	60,008,200	2,070,000	2,090,044	1,800,000	60,278,200
Advance from Her Majesty's Treasury under "Indian Advance Act, 1879"	3 per cent.	The interest to be repaid to the Government of India.	Part of 2,000,000 *l.*, to be repaid as follows: £. In the financial year 1880–1 290,000 In each of the six succeeding financial years 285,000	-	1,500,000	†1,500,000	-	1,500,000
LOANS NOT BEARING INTEREST.								
East India Bonds			On presentation of the Bonds	20,917	-	-	-	20,917
			Total Debt in England £.	60,029,117	3,570,000	-	1,800,000	61,799,117

* For the repayment of East India Bonds and India Debentures.

† Towards meeting the expenses of Military Operations in Afghanistan.

Thos. W. Keith, Accountant General.

India Office, 1 October 1879.

Edward Stanhope, Under Secretary of State.

EAST INDIA (LOANS RAISED IN ENGLAND).

RETURN of all Loans raised in *England* under the Provisions of any Acts of Parliament, chargeable on the Revenues of *India*, outstanding at the Commencement of the Half-year ending on the 30th September 1879, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the public convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

(Presented pursuant to Acts 40 & 41 Vict. c. 51, and 42 & 43 Vict. c. 60.)

Ordered, by The House of Commons, *to be Printed*,
11 *February* 1880.

13.

EAST INDIA (LOANS RAISED IN INDIA).

RETURN of all LOANS raised in *India*, chargeable on the REVENUES of *India*, outstanding at the Commencement of the Half-year ending on the 30th September 1879, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

DESCRIPTION OF LOAN.	RATE OF INTEREST.	One Half-year's Interest on the Amount of Debt outstanding on 1 April 1879.	DATE OF TERMINATION OF LOAN.	Amount of Loan outstanding on 1 April 1879.	Amount of Debt incurred during the Half-year ended on 30 September 1879.	Moneys raised during the Half-year ended 30 September 1879.	Transferred from other Loans.	TOTAL.	Amount of Debt paid off or discharged during the Half-year ended 30 September 1879.	Transferred to other Loans.	Amount of Debt outstanding on 30 September 1879.
LOANS BEARING INTEREST.		£.		£.	£.	£.	£.	£.	£.	£.	£.
Transfer Loan of 1870	4½ per cent.	41,305	Not before 15 July 1885	1,835,790	- -	- -	- -	1,835,790	- -	- -	1,835,790
Transfer Loan of 1871	4½ „	4,993	Not before 4 July 1881; falls to 4 per cent. on that date.	221,900	- -	- -	- -	221,900	- -	- -	221,900
Loan of 1878	4½ „	52,802	Not before 15 September 1898	2,346,750	- -	- -	- -	2,346,750	- -	107,350	2,239,400
Transfer Loan of 1879, 4½ per Cent. portion	4½ „	219,250	- - ditto - - ditto	9,744,443	4,075,680	*4,728,441	500,894	15,221,017	100	500	15,220,417
Transfer Loan of 1879, 7d. sterling per Cent. portion	Equivalent in rupees of 7 *s.* per *Rs.* 100.	526	- - ditto - - ditto	24,420	- -	- -	- -	24,420	- -	- -	24,420
Loan of 1824–25	4 per cent.	636	No date specified; but on 3 months' notice by Government.	31,797	- -	- -	- -	31,797	3	157	31,637
Loan of 1828–29	4 „	174	- - ditto - - ditto	8,724	- -	- -	- -	8,724	2	2,259	6,463
Loan of 1832–33	4 „	23,614	- - ditto - - ditto	1,180,690	- -	- -	- -	1,180,690	73	98,711	1,081,906
Loan of 1835–36	4 „	58,240	- - ditto - - ditto	2,911,990	- -	- -	- -	2,911,990	- -	44,890	2,867,100
Loan of 1842–43	4 „	352,701	- - ditto - - ditto	17,635,076	13,927	*12,044	63,430	17,712,433	- -	165,040	17,547,393
Loan of 1854–55	4 „	125,138	- - ditto - - ditto	6,256,910	- -	- -	- -	6,256,910	- -	65,940	6,190,970
Transfer Loan of 1 May 1865	4 „	360,635	- - ditto - - ditto	18,031,727	6	6	466,987	18,498,720	- -	3,340	18,495,380
Transfer Loan of 22 April 1854	4 „	24,613	15 months after notice by Government.	1,230,666	- -	- -	- -	1,230,666	- -	- -	1,230,666
Loan of 1853–54	3½ „	1,141	3 months after notice by Government.	65,200	- -	- -	- -	65,200	- -	- -	65,200
Railway Loan from Maharajah Holkar	4½ „	22,500	No date specified	1,000,000	- -	- -	- -	1,000,000	- -	- -	1,000,000
Debenture Loan of 1867-68	5 „	15,008	1 June 1882	600,300	- -	- -	- -	600,300	- -	- -	600,300
Promissory Notes for Mysore Family	4 „	3,164	No date specified	158,226	- -	- -	- -	158,226	57	32,120	126,049
Railway Loan from Maharajah Scindia	4 „	80,000	- - ditto	1,500,000	- -	- -	- -	1,500,000	- -	- -	1,500,000
Reduced Loan of 16 January 1879	4 „	247,843	16 January 1882	12,392,130	- -	- -	- -	12,392,130	- -	117,960	12,274,170
		1,584,283	TOTAL DEBT IN INDIA bearing Interest	77,176,759	4,989,613	4,740,491	1,031,311	83,197,863	235	638,267	82,559,161
LOANS NOT BEARING INTEREST.											
5 per Cent. Loan of 1825-26				6,240	- -	- -	- -	6,240	- -	- -	6,240
5 per Cent. Loan of 1841–42				1,590	- -	- -	- -	1,590	- -	- -	1,590
5 per Cent. Loan of 1854–55 for Public Works				5,950	- -	- -	- -	5,950	50	- -	5,900
5 per Cent. Loan of 1856–57			Ordered to be paid off	14,710	- -	- -	- -	14,710	350	- -	14,360
5½ per Cent. Loan of 1859–60 (repayable 1 May 1879).				1,621,117	1,100	- -	500	1,622,717	1,068,603	393,544	160,570
5 per Cent. Debenture Loan of 1867-68				3,300	- -	- -	- -	3,300	300	- -	3,000
Treasury Bills at 2½ pie per *Rs.* 100 per diem				9,280	- -	- -	- -	9,280	- -	- -	9,280
			TOTAL DEBT IN INDIA not bearing Interest £.	1,662,187	1,100	- -	500	1,663,787	1,069,303	393,544	200,940
			TOTAL DEBT IN INDIA £.	78,838,926	4,990,713	4,740,491	1,031,811	84,861,450	1,069,538	1,031,811	82,760,101

* To meet Expenditure on Productive Public Works, and to strengthen the Cash Balances.

Comptroller General's Office, Calcutta,
5 December 1879.
W. Waterfield, Officiating Comptroller General.

Edward Stanhope,
Under Secretary of State.

EAST INDIA (LOANS RAISED IN INDIA).

RETURN of all Loans raised in *India*, chargeable on the Revenues of *India*, outstanding at the Commencement of the Half-year ending on the 30th September 1879, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

(*Presented pursuant to Acts* 40 & 41 *Vict. c.* 51, *and* 42 & 43 *Vict. c.* 60.)

Ordered, by The House of Commons, *to be Printed*,
11 *February* 1880.

EAST INDIA (ECCLESIASTICAL DEPARTMENT).

RETURN to an Address of the Honourable The House of Commons, dated 5 July 1877;—*for*,

"RETURN showing in Detail the EXPENDITURE of the ECCLESIASTICAL DEPARTMENT of the GOVERNMENT of INDIA for the Year 1876-7, including the Name, Official Style and Designation, Ecclesiastical Connection, Salary and Allowances of each CHAPLAIN or MINISTER in the service of the GOVERNMENT, with the Average Attendance of the CIVIL and MILITARY SERVANTS of the QUEEN at the Religious Services conducted by him."

India Office,
5 February 1880.

EDWARD STANHOPE,
Under Secretary of State for India.

(*Mr. Baxter.*)

Ordered, by The House of Commons, *to be Printed*,
16 *February* 1880.

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RETURN showing in Detail the EXPENDITURE of the ECCLESIASTICAL DEPARTMENT of the GOVERNMENT of INDIA for the Year 1876-7, including the Name, Official Style and Designation, Ecclesiastical Connection, Salary and Allowances of each CHAPLAIN or MINISTER in the service of the GOVERNMENT, with the Average Attendance of the CIVIL and MILITARY SERVANTS of the QUEEN at the Religious Services conducted by him.

(No. 9 of 1879.)

Government of India.—Home, Revenue and Agricultural Department.—Ecclesiastical.

To the Right Hon. Viscount *Cranbrook*, Her Majesty's Secretary of State for India.

My Lord, Simla, 6 November 1879.

THE Marquis of Salisbury, in his Despatch No. 10, dated the 26th July 1877, informed the Government of India that "it was resolved by the House of Commons on the 5th of July, on the motion of the Right Honourable William Baxter, that an humble Address be presented to Her Majesty that She will be graciously pleased to give directions that there be laid before this House a Return showing in detail the expenditure of the Ecclesiastical Department of the Government of India for the year 1876-77, including the name, official title and designation, ecclesiastical connection, salary and allowances of each chaplain or minister in the service of the Government, with the average attendance of the civil and military servants of the Queen at the religious services conducted by him;" and his Lordship desired to be furnished with the Returns required by the House of Commons for the whole of British India.

2. We have now the honour to forward, for your Lordship's information, two sets of Returns, one set showing separately the expenditure connected with the Church of England, Church of Scotland, and the Roman Catholic Church. The second set of Returns show separately the number of Church of England, Church of Scotland, and Roman Catholic Chaplains on the regular establishment, as well as other clergymen paid by Government, and shows also the number of civil and military servants of the Queen attending church. The expenditure returns furnish information for the year 1876–77, while the clergy and attendance returns furnish information for the year 1879. This difference in the years is owing to the local authorities who were asked to furnish the information necessary for the preparation of amalgamated returns having in the first instance misunderstood the reference made to them in regard to the attendance returns. The information furnished, in reply to the first reference made by us, was not compiled on a uniform plan, and was manifestly incorrect. This necessitated a second reference being made, explaining what was required, and sending blank forms to be filled up. The latest of these forms was not received by us until the 1st of August last. These facts also explain the delay which has taken place in furnishing the Returns required by the House of Commons.

3. In forwarding the Returns, we deem it desirable to explain, for your Lordship's information, that the expenditure in the Ecclesiastical Department has since 1876 been revised and reduced. Our Financial Resolution, No. 2202, dated the 15th August 1876 (which will be found printed in the Ecclesiastical Proceedings Volume of the Home Department for September 1876, and recorded as No. 36), will show that all churches in India have been divided into three classes, and a scale of establishment laid down for each class. This Reso-

lution has reduced considerably the expenditure on church establishments. The subject is still engaging our attention, and we hope to effect further reductions in the coming financial year. Cemetery establishments have also been reduced, as will be seen by a reference to the Ecclesiastical Proceedings Volume of the Home Department for November 1876, No. 3.

4. The sanctioned budget estimates of the Ecclesiastical Department (Civil and Military) for the three years 1876-77, 1877-78, and 1878-79, were as follows:—

	Rs.
1876-77	19,73,000
1877-78	19,66,000
1878-79	19,44,000

5. With reference to the returns of attendance, it will be seen that they are strictly confined to "civil and military servants of the Queen," in accordance with the motion of the Right Honourable William Baxter, but it must be observed that the figures relating to the several stations do not fully represent the number of persons attending the religious services of the several Christian denominations. From these returns the families of the civil and military servants have been excluded, as also pensioners, servants of municipalities, a large number of the official and the entire non-official population. According to the latest census, the European and Eurasian (Indo-European) Christian population of each Province is as follows:—

Madras	43,461
Bombay	13,309
Bengal	66,330
North Western Provinces	14,684
Oudh	7,491
Punjab	19,445
Central Provinces	5,803
British Burma	6,735
Assam	854
Berar	600
Coorg	410
Ajmere	558

6. We reproduce here, for facility of reference the Abstracts prefixed to each of the two sets of Returns. These Abstracts are as follows:—

ABSTRACT of the RETURN of EXPENSES connected with ECCLESIASTICAL ESTABLISHMENTS in *India*; prepared in accordance with an Order of the House of Commons.

ECCLESIASTICAL ESTABLISHMENT. 1.	Salaries and Allowances of Bishops and Chaplains and Ministers. 2.	Church Establishment, and Contingent and Public Works Charges. 3.	Burial Ground Charges. 4.	TOTAL. 5.	Fee Receipts for Baptisms and Burials. 6.	Net Total Cost (Column 5 minus Column 6). 7.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Church of England	12,96,271	3,09,566	1,49,638	17,55,475	9,913	17,45,562
Church of Scotland	1,10,018	22,180	381	1,32,579	111	1,32,468
Roman Catholic Church	67,690	41,416	581	1,09,687	71	1,09,616
TOTAL *Rs.*	14,73,979	3,73,162	1,50,600	19,97,741	10,095	19,87,646

ABSTRACT RETURNS of the Numbers of CHAPLAINS and MINISTERS Paid by the Indian Revenues, and of the Number of Civil and Military Servants of the Queen attending Church, prepared in accordance with an Order of the House of Commons:—

CHURCH ESTABLISHMENT.	Number of Chaplains and Ministers Paid or Subsidised.	Number of European Troops and Officers ordinarily attending Church.	Number of European and Eurasian Servants of Government other than Soldiers, ordinarily attending Church.	Total Number of Government Servants attending Church, exclusive of Wives and Families.
Church of England - - - - - -	201	23,842	3,191	27,033
Church of Scotland - - - - - -	21	2,782	479	3,261
Roman Catholic Church - - - - -	61	10,586	621	11,207
TOTAL - - -	283	37,210*	4,291	41,501

* These Returns were prepared in the year 1879, when a large number of British soldiers were away from their stations in the field. The total number of European soldiers in India, nearly all of whom attend churches of one denomination or other, is about 60,000. For the year 1876-77 the average attendance of British soldiers at church was 50,880; and it was then explained that those "figures were exclusive of men on guard and in hospital, and of those who attended Divine Service performed by ministers not paid by the State." The total number of Christians, European, and Eurasians (or Indo-Europeans), of all ages and sexes in India is 179,680.

We have, &c.
(signed) *Lytton.*
F. P. Haines.
A. J. Arbuthnot.
A. Clarke.
J. Strachey.
E. B. Johnson.
W. Stokes.
Rivers Thompson.

P.S.—After the foregoing Despatch had been prepared and printed, we received from the Right Reverend the Lord Bishop a letter, pointing out that the duties and responsibilities of Government chaplains cannot be measured merely by the number of Government servants attending their ministrations. As requested by his Lordship, we forward a copy of that letter with this Despatch.

LETTER from the Lord Bishop of Calcutta to His Excellency the Viceroy and Governor General in Council, dated 20th October 1879.

A RETURN has been called for of the average number of persons in the employment of the Government of India, civil and military, attending the services of the Government chaplains, and of the other clergy subsidised by Government, and in the Circular of the Government of India calling for these Returns, and specifying the classes of persons to be included in the Return, it has been directed that not only are all non-official persons to be excluded, but even the wives and families of its own servants.

These Returns have, I conclude, been made in accordance with these directions, and I therefore beg leave in my own name, and as Metropolitan representing the other bishops of India, most respectfully to point out—

I. That those directions have been to my knowledge so variously interpreted and acted upon, that no confidence can be placed upon the returns sent in.

II. I beg leave also to remind your Lordship that such a return does not adequately represent the amount of duty required of chaplains on the Indian establishment, as laid down by existing orders and regulations of the Government now actually in force. As a matter of fact, there are many orders and regulations of the Government of India by which at present the chaplains of the establishment are directed to provide ecclesiastical ministrations for the families of Government servants, and for non-official persons, and any chaplain now refusing to obey such orders and regulations renders himself liable to correction.

III. But I venture further to urge that a very considerable population exists in this country, in the towns and scattered in widely separated stations, composed of persons who, though not actually in Government employ, are nevertheless indirectly connected with such employment, and that, even as regards those who are altogether unconnected with Government, it cannot be desirable that they should be altogether neglected. To exclude them absolutely from the pastoral care of the chaplains, must be productive of serious results, results to say the least not conducive to the maintenance of civil order and morality, and so to the permanent interests of the Government.

By way of evidence that the number of such persons is considerable, I take the liberty of directing your attention to a Return* very carefully compiled by the Archdeacon of Calcutta, and submitted to the Government in 1873, from which it appears that, in the Bengal Presidency alone, the average number of European persons of all classes under the spiritual charge of a chaplain amounts to upwards of 700, and of those under the charge of other clergy subsidised by Government to between 200 and 300.

*See pages 46 to 55.

Without troubling your Lordship further, I beg very respectfully to invite your attention to this aspect of the question, and to request that a copy of this letter may be forwarded to the Secretary of State, together with a copy of the Return of 1873 to which I have alluded.

ABSTRACT of the RETURN of EXPENSES connected with ECCLESIASTICAL ESTABLISHMENTS in *India*, prepared in accordance with an Order of the House of Commons.

ECCLESIASTICAL ESTABLISHMENT. 1.	Salaries and Allowances of Bishops and Chaplains and Ministers. 2.	Church Establishment, and Contingent and Public Works Charges. 3.	Burial Ground Charges. 4.	TOTAL. 5.	Fee Receipts for Baptisms and Burials. 6.	Net Total Cost (Column 5 minus Column 6). 7.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
CHURCH OF ENGLAND	12,96,271	3,09,566	1,49,638	17,55,475	9,913	17,45,562
CHURCH OF SCOTLAND	1,10,018	22,180	381	1,32,579	111	1,32,468
ROMAN CATHOLIC CHURCH	67,690	41,416	581	1,09,687	71	1,09,616
TOTAL	14,73,979	3,73,162	1,50,600	19,97,741	10,095	19,87,646

STATEMENT of EXPENSES connected with the CHURCH of ENGLAND during the Year 1876-77.

INDIA.

STATION.	CHURCH.	NAME OF CHAPLAIN OR MINISTER.	Officer's Style or Designation.	Pay.	Conveyance Allowance.	Travelling Allowance.	House Rent.	Establishment for each Church.	Contingencies, including Supply of Articles by the Civil Department.	Total.	Total Public Works Charges.	Total Church Establishment.	Total Burial Ground Charges in each Station.	Fees for Baptisms and Burials.
				Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
	- - - - -	- - - - - -	- - - - -	* 22,988	- -	* 1,067	- -	- -	- -	24,055	- -	24,055	- -	- -
	- - - - -	- - - - - -	- - - - -	* 39,272	- -	* 999	- -	- -	- -	999	- -	999	- -	- -
	- - - - -	The Right Rev. E. R. Johnson	Lord Bishop of Calcutta and Metropolitan of India and Ceylon.	† 2,736	-	-	-	-	-	2,736	-	2,736	-	-
Calcutta - -	- - - - -	Rev. B. T. Atlay - - -	Bishop's Commissary in Calcutta.	- -	-	-	-	126	60	186	-	186	-	-
	- - - - -	Venerable J. Baly, M.A. - -	Archdeacon of Calcutta -	‡ 12,600	-	3,015	1,447	140	196	17,398	-	17,398	-	-
	- - - - -	Rev. E. Jacob - - -	Domestic Chaplain - -	§ 333	- -	225	-	-	24	582	- -	582	- -	- -
	- - - - -	Rev. B. Deedes - - -	- - ditto - - -	¶ 357	- -	85	- -	-	116	558	- -	558	- -	- -
	- - - - -	Mr. C. Sanderson - - -	Registrar of the Archdeaconry of Calcutta and Secretary to the Lord Bishop.	4,800	-	-	4,200	1,200	704	10,904	-	10,904	-	-
Mercara - - -	Saint Mark's - - -	Rev. J. McKie - - -	Senior Chaplain - -	9,600	- -	120	- -	228	28	9,976	300	10,276	84	156
Nowgong (Bundelkund)	- - - - -	Rev. C. E. Wheeler - -	Junior Chaplain - -	1,250	- -	-	- -	272	60	1,582	61	1,643	100	-

* Amount of gratuity paid to Mrs. F. M. Milman, the legal representative of the late Right Reverend Robert Milman, D.D., Lord Bishop of Calcutta and Metropolitan of India and Ceylon, 22,988 rupees. Passage money of the Right Reverend R. Milman, Lord Bishop of Calcutta, and party during tour through Arracan and Burma, 1,067 rupees. Pay of the Bishop of Madras while acting as Metropolitan, 39,272 rupees. Amount drawn by the Bishop of Madras while acting as Metropolitan on account of visitation allowance, 999 rupees.

† Salary from 9th to 28th February 1877.
‡ Pay for 12 months, at *Rs.* 1,066. 10. 8. per mensem, less 200 rupees, drawn in March 1876.
§ Pay from 1st to 20th April 1876, at 500 rupees per mensem.
¶ Pay from 9th to 28th February 1877, at 500 rupees per mensem.

STATEMENT of Expenses connected with the Church of England during the Year 1876-77—*continued.*

STATION.	CHURCH.	NAME OF CHAPLAIN OR MINISTER.	Officer's Style or Designation.	Pay.	Conveyance Allowance.	Travelling Allowance.	House Rent.	Establishment for each Church.	Contingencies, including Supply of Articles by the Civil Department.	Total.	Total Public Works Charges.	Total Church Establishment.	Total Burial Ground Charges in each Station.	Fees for Baptisms and Burials.
INDIA—*continued.*				*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Gwalior		Rev. J. B. Morewood	Junior Chaplain	2,500	250	424	–	456	121	3,751	47	3,798	450	51
		Rev. K. E. Barrow	ditto	3,000	287	269	–	44	–	3,600	12	3,612	60	–
		Rev. W. J. Hunt	ditto	500	14	385	–	–	–	899	–	899	–	–
Mhow		Rev. E. J. Davis	Minister	6,000	600	–	–	600	180	7,380	450	7,830	802	–
Indore		Rev. H. Hacon	ditto	1,800	–	1,281	–	216	114	3,411	144	3,555	230	122
Ditto		Rev. S. W. O'Niell	ditto	176	–	–	–	–	–	176	–	176	–	–
Port Blair	Christ Church	Rev. T. J. L. Warneford	Junior Chaplain	8,835	–	24	–	144	–	9,003	432	9,435	–	–
Nusseerabad		Rev. C. Kirk, M.A.	Minister	5,000	–	952	–	432	152	6,536	70	6,606	257	–
Ajmere	All Saints'	Rev. G. Gothard, B.A.	ditto	1,800	–	669	–	60	104	2,633	499	3,132	120	–
Haiderabad		Rev. H. Fitzpatrick	ditto	2,400	–	–	–	279	152	2,831	2,691	5,522	–	–
Nagode		None. Bills drawn by Station Staff Officer.		–	–	–	–	56	–	56	64	120	40	–
Bhopal		None. Bills drawn by Political Agent.		–	–	–	–	240	48	288	51	339	11	–
			TOTAL	1,25,947	1,151	9,515	5,647	4,493	2,059	1,09,540	4,821	1,14,361	2,154	329

BENGAL.

Calcutta	St. Paul's Cathedral	Rev. B. T. Atlay	Junior Chaplain	6,000	600	–	2,040	4,800	–	22,165	–	22,165	–	231
	ditto	Rev. A. N. W. Spens	ditto	6,000	600	85	2,040							
	St. John's (Old Cathedral)	Rev. W. H. Bray	ditto	6,000	–	191	2,040							
	ditto ditto	Rev. E. Jermyn	ditto	500	–	9	170	4,200	16	19,084	113	19,197	70,854	640
	ditto ditto	Rev. A. C. Pearson	ditto	500	12	106	82							
	ditto ditto	Rev. A. G. A. Robarts	ditto	3,833	–	133	1,292							
	St. James'	Rev. P. J. Jarbo	Senior Chaplain	10,851	–	58	–	3,600	–	14,868	2,335	17,203	–	50
	ditto	Rev. H. Finter	Minister, C. M. S.	281	–	78	–							
	St. Peter's, Fort William	Rev. H. J. Mathews	Junior Chaplain	5,000	–	–	400	2,712	1,005	10,929	1,229	12,228	1,520	–
	ditto ditto	Rev. G. F. P. Blyth	ditto	–	–	553	–							
	ditto ditto	Rev. F. R. Mitchell	ditto	948	–	256	55							
	St. Thomas' Free School	Rev. S. B. Taylor	ditto	6,500	–	84	–	1,800	–	8,687	–	8,687	–	112
		Rev. H. Finter	Minister, C. M. S.	303	–	–	–							
	Old Church Mission Row	Rev. A. Clifford	Minister	–	–	–	–	3,600	1,000	4,600	–	4,600	–	–
	Seamen's Floating Church off Cooly Bazaar.	Rev. J. W. Coe	Minister, S. P. G.	1,168	–	84	–	–	–	1,284	–	1,284	–	–
	ditto ditto	Rev. A. Rust	ditto	32	–	–	–	–	–					
Bhagalpur		Rev. J. B. Archer	Minister, A. C. S.	750	–	165	–	120	89	1,197	190	1,387	104	–
		Rev. J. Haden	Minister	73	–	–	–							
Assensole	Assensole and Out-stations	Rev. J. R. Langford	ditto	1,797	–	1,543	–	144	96	3,580	3,000	6,580	–	–

Cuttack	-	-	-	-	-	-	Rev. A. W. Quinlan	-	Junior Chaplain	-	6,000	-	1,367	-	276	76	7,719	428	8,147	84	-
Dacca	-	-	St. Thomas'	-	-	-	Rev. W. C. Bell	-	Senior Chaplain	-	9,600	-	2,080	-	300	258	13,138	16	13,154	152	-
Darjeeling	-	-	St. Andrews'	-	-	-	Rev. W. Ayerst	-	- ditto	-	8,800	-	1,836	-							
							Rev. J. B. Baldwin	-	- ditto	-	257	-	290	-	312	80	11,575	297	11,872	1,620	30
Hazaribagh	-	-	-	-	-	-	Rev. F. J. Mazuchelli	-	- ditto	-	3,120	208	317	-							
							Rev. G. T. Dennis	-	Junior Chaplain	-	1,000	-	122	-							
							Rev. S. Dyson	-	Minister, C. M. S.	-	65	-	149	-	384	144	5,569	222	5,731	112	-
Hooghly	-	-	Chinsurah and Serampore				Rev. J. G. Myers	-	Minister, C. A. S.	-	1,200	-	1,735	-							
Howrah	-	-	St. Thomas'	-	-	-	Rev. D. B. Morris	-	Junior Chaplain	-	6,000	-	-	1,080	516	216	3,667	8	3,675	156	-
Ranchee, Lohardugga		-	-	-	-	-	Rev. F. R. Vallings	-	Minister, S. P. G.	-	800	-	-	-	492	240	7,812	-	7,812	360	245
							Rev. Roger Dutt	-	- - ditto	-	313	-	-	-	-	-	800	-	800	1,015	-
Midnapur	-	-	St. John's	-	-	-	Rev. J. C. Ince	-	- - ditto	-	1,800	-	806	-	-	-	313	-	313	-	-
Monghyr	-	-	- ditto	-	-	-	Rev. J. C. Love	-	- - ditto	-	1,800	-	973	-	156	30	2,792	48	2,840	97	-
Moorshedabad	-	-	-	-	-	-									156	99	3,028	20	3,048	125	25
							Rev. F. W. Robberds	-	Senior Chaplain	-	3,200	-	111	-							
							Rev. F. R. Mitchell	-	Junior Chaplain	-	- -	-	190	-	253	301	4,055	10	4,065	211	-
Mozufferpur	-	-	Christ's Church		-	-	Rev. J. R. Richardson	-	Minister, A. C. S.	-	1,800	-	1,454	-	156	10	3,420	12	3,432	58	-
Patna, Dinapore		-	St. Luke's	-	-	-	Rev. G. T. Dennis	-	Junior Chaplain	-	5,000	-	1,826	-	-						
							Rev. A. G. A. Robarts	-	- - ditto	-	500	-	243	-	893						
							Rev. J. J. B. Coles	-	- - ditto	-	645	-	77	-	-	204	9,388	1,445	10,833	885	-
Bankipur	-	-	Christ Church		-	-	- - - - -				- -	-	-	-	-						
Goolzarbagh		-	St. John's	-	-	-	- - - - -				- -	-	-	-	-						
Purneah	-	-	-	-	-	-	- - - - -				- -	-	-	-	-						
Shahabad at Arrah		-	Church of the Holy Saviour				Rev. J. A. Wilkinson	-	Minister, A. C. S.	-	1,800	-	893	-	144	5	2,842	65	2,907	97	-
							Rev. W. Wilkinson	-	- - ditto	-	1,800	-	2,193	-	336	120	4,449	15	4,464	56	-
24-Pergunnahs, Barrackpore.			St. Bartholomew	-	-		Rev. A. O. Hardy	-	Senior Chaplain	-	9,725	-	-	-	384	249	10,358	650	11,008	233	-
Kidderpore	-	-	St. Stephen's	-	-	-	Rev. J. B. Spear	-	- - ditto	-	9,600	-	-	-							
							Rev. F. R. Michell	-	Junior Chaplain	-	547	-	-	-	369	240	10,756	2,151	12,907	629	105
Dum-Dum	-	-	- - ditto	-	-	-	Rev. J. S. Sandys	-	- - ditto	-	6,452	-	643	-							
							Rev. W. Ayerst	-	Senior Chaplain	-	800	-	-	-	444	390	8,729	810	9,539	243	35
Backergunge, Burrisal		-	-	-	-	-	- - - - -				- -	-	-	-	156	-	156	1,172	1,328	74	-
Balasore	-	-	-	-	-	-	- - - - -				- -	-	-	-	-	-	- -	-	- -	42	-
Bancoorah	-	-	-	-	-	-	- - - - -				- -	-	-	-	-	-	- -	-	- -	75	-
Beerbhoom	-	-	-	-	-	-	- - - - -				- -	-	-	-	-	-	- -	11	11	48	-
Bogra	-	-	-	-	-	-	- - - - -				- -	-	-	-	-	-	- -	-	- -	25	-
Burdwan	-	-	-	-	-	-	- - - - -				- -	-	-	-	-	-	- -	-	- -	156	-
Chittagong	-	-	-	-	-	-	- - - - -				- -	-	58	-	154	-	212	287	499	140	-
Chumparun	-	-	-	-	-	-	- - - - -				- -	-	-	-	60	-	60	17	77	90	-
Diamond Harbour		-	-	-	-	-	- - - - -				- -	-	-	-	-	-	- -	-	- -	71	-
Dinagepur	-	-	-	-	-	-	- - - - -				- -	-	-	-	-	-	- -	-	- -	77	-
Doomka	-	-	-	-	-	-	- - - - -				- -	-	-	-	-	-	- -	-	- -	176	-
Furreedpur	-	-	-	-	-	-	- - - - -				- -	-	-	-	-	-	- -	-	- -	73	-
Gya	-	-	-	-	-	-	- - - - -				- -	-	-	-	108	-	108	31	139	224	-
Jessore	-	-	-	-	-	-	- - - - -				- -	-	-	-	180	132	312	-	312	48	-
Maldah	-	-	-	-	-	-	- - - - -				- -	-	-	-	-	-	- -	-	- -	92	-
Maunbhoom	-	-	-	-	-	-	- - - - -				- -	-	-	-	-	-	- -	-	- -	28	-
Mymensingh	-	-	-	-	-	-	- - - - -				- -	-	-	-	18	-	18	-	18	89	-
Noakhally	-	-	-	-	-	-	- - - - -				- -	-	-	-	-	-	- -	-	- -	49	-
Jalpaiguri	-	-	-	-	-	-	- - - - -				- -	-	-	-	-	-	- -	-	- -	78	-
Puri	-	-	-	-	-	-	- - - - -				- -	-	-	-	-	-	- -	6	6	12	-
Pubna	-	-	-	-	-	-	Rev. A. Steen	-	Minister, C. M. S.	-	- -	-	30	-	-	-	30	-	30	38	-
Rajshahye	-	-	-	-	-	-	- - - - -				- -	-	-	-	-	-	- -	-	- -	48	-
Rungpore	-	-	-	-	-	-	- - - - -				- -	-	-	-	-	-	- -	-	- -	73	-
Sarun	-	-	-	-	-	-	- - - - -				- -	-	-	-	-	-	- -	-	- -	68	-
Singbhoom	-	-	-	-	-	-	- - - - -				- -	-	-	-	-	-	- -	-	- -	3	-
Tipperah	-	-	-	-	-	-	- - - - -				- -	-	-	-	66	-	66	322	388	130	-
Raneegunge	-	-	-	-	-	-	- - - - -				- -	-	-	-	-	-	- -	463	463	213	-
Nuddea	-	-	-	-	-	-	- - - - -				- -	-	-	-	-	-	- -	-	- -	72	-
									TOTAL	Rs.	1,33,160	1,420	21,638	9,199	27,289	5,000	1,97,706	15,443	2,13,149	80,918	1,473

STATEMENT of Expenses connected with the Church of England during the Year 1876-77—*continued.*

NORTH-WESTERN PROVINCES AND OUDH.

STATION.	CHURCH.	NAME OF CHAPLAIN OR MINISTER.	Officer's Style or Designation.	Pay.	Conveyance Allowance.	Travelling Allowance.	House Rent.	Establishment for each Church.	Contingencies, including Supply of Articles by the Civil Department.	Total.	Total Public Works Charges.	Total Church Establishment.	Total Burial Ground Charges in each Station.	Fees for Baptisms and Burials.
				Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Allahabad	Trinity Church	Rev. J. Stephenson	Junior Chaplain	6,793	600	269	-	-	-	-	-	-	-	-
	- ditto	Rev. F. W. Robberds	Senior Chaplain	4,000	238	102	-	-	-	-	-	-	-	-
	- ditto	Rev. A. C. Pearson	Junior Chaplain	2,000	200	27	-	-	-	-	-	-	-	-
	- ditto	Rev. W. H. Tribe	- - ditto	905	43	27	-	-	-	-	-	-	-	-
	- ditto	Rev. J. R. Baldwin	Senior Chaplain	542	33	133	-	-	-	-	-	-	-	-
	- ditto	Rev. A. H. Etty	Junior Chaplain	600	33	157	-	-	-	-	-	-	-	-
	- ditto	Rev. O. D. Watkins	Minister, A. C. S.	1,800	-	335	-	1,176	365	20,378	1,080	22,358	6,349	893
Agra	St. George Church	Rev. M. Lamert	Junior Chaplain	5,999	600	84	-	-	-	-	-	-	-	-
	Railway Station, Toondla	Rev. F. Kennedy	Minister, A. C. S.	1,800	-	123	-	-	-	-	-	-	-	-
	- - - ditto	- - ditto	- - - -	- -	- -	- -	- -	948	428	9,982	8,334	18,316	369	309
Aligarh	- - - -	- - - -	- - - -	- -	- -	- -	- -	96	- -	96	116	212	193	40
Azamgarh	- - - -	- - - -	- - - -	- -	- -	- -	- -	108	- -	108	130	288	154	- -
Banda	St. George Church	Rev. J. R. Hill	Minister, S. P. G.	1,200	-	36	-	-	-	-	-	-	-	-
	- - ditto	- - ditto	- - - -	- -	- -	- -	- -	132	-	1,368	170	1,538	110	49
Bareilly	St. Stephen's Church	Rev. G. D. Symonds	Senior Chaplain	9,600	-	420	-	540	217	10,777	10,438	21,215	2,738	35
Benares	C. M. S.	Rev. S. T. Leupolt	Minister, C. M. C.	- -	-	60	-	-	-	-	-	-	-	-
	St. Mary's Church	Rev. E. Jermyn	Minister	5,636	-	256	-	360	138	6,450	607	7,057	420	138
	- - ditto	- - ditto	- - - -	- -	-	-	-	-	-	-	-	-	-	-
Bijnore	- - - -	- - - -	- - - -	- -	-	-	-	-	-	-	-	-	142	- -
Bulandshahur	- - - -	- - - -	- - - -	- -	-	-	-	84	-	84	73	157	142	29
Budaon	- - - -	- - - -	- - - -	- -	-	-	-	72	-	72	88	160	-	- -
Basti	- - - -	- - - -	- - - -	- -	-	-	-	72	-	72	157	229	72	- -
Cawnpore	Memorial Church	Rev. J. F. Scobell	Junior Chaplain	5,000	-	31	-	475	240	6,406	2,952	9,358	560	342
	Christ's Church	Rev. D. H. G. Dunne	Minister, S. P. C.	299	361	-	-							
Dehra Doon	St. Thomas' Church	Rev. W. D. Cowley	Senior Chaplain	9,516	-	220	-	1,146	200	26,761	1,080	27,841	857	288
	- - ditto	Rev. R. M. Stewart	Minister	400	-	-								
	- - ditto	Rev. C. R. Tollemache	Junior Chaplain	4,500	-	-								
	- - ditto	Rev. D. P. Williams	Senior Chaplain	4,123	-	446								
	- - ditto	Rev. F. T. S. Dyer	Junior Chaplain	2,516	-	-								
	- - ditto	Rev. W. B. Drawbridge	Senior Chaplain	800	-	67								
	- - ditto	Rev. J. A. Stamper	- - ditto	1,600	-	-								
	- - ditto	Rev. L. F. Phillips	Minister	124	-	-								
	- - ditto	Rev. J. W. Adams	Junior Chaplain	1,037	-	66								
Etawah	- - - -	- - ditto	- - - -	- -	-	-	-	54	-	54	88	142	103	- -
Etah	- - - -	- - ditto	- - - -	- -	-	-	-	-	-	-	-	-	44	- -
Farakhabad	All Souls' Church	Rev. A. L. Mitchell	Junior Chaplain	5,964	24	866	-	396	96	7,346	1,024	8,370	372	26
Fatehpur	- - ditto	- - ditto	- - - -	- -	-	-	-	-	-	-	-	-	93	- -
Ghazipur	St. Thomas' Church	Rev. W. E. Glascott	Minister, A. C. S.	1,800	-	3,803	-	156	192	5,951	115	6,066	254	27
Gorakhpur	- - ditto	Rev. H. Stern	Minister	- -	-	453	-	180	48	681	117	798	111	32
Hamirpur	- - ditto	- ditto	- - - -	- -	-	-	-	-	-	-	-	-	41	- -
Jhansi	St. Saviour's Church	Rev. E. M. Beasley	Junior Chaplain	5,500	-	1,625	-	358	5	8,056	768	8,824	290	38
	- - ditto	Rev. K. E. Barrow	- - ditto	500	-	68	-	-	-	-	-	-	-	-
Jounpur	- - ditto	- - ditto	- - - -	- -	-	-	-	96	-	96	603	699	48	65

Jaloun	ditto	ditto	–	–	–	–	–	–	–	–	–	–	–	223	–
Kumaon	–	Rev. G. F. P. Blyth	Senior Chaplain	8,519	–	288	–	–	–	–	–	–	–	–	–
		Rev. J. F. Scobell	Junior Chaplain	1,000	–	–									
		Rev. B. M. Behr	ditto	6,000	–	1,033	–	656	15	20,036	8,935	28,971	724	40
		Rev. E. J. Hubbard	Senior Chaplain	1,600	–	–	–	–	–	–	–	–	87	–
		Rev. A. Horsburgh	ditto	800	–	125								
Lulutpur	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Meerut	–	Rev. P. Williams	Senior Chaplain	800	50	–	–	–	–	–	–	–	–	–
	–	Rev. C. B. Westerhout	Minister, A. C. S.	1,200	–	265								
	–	Rev. A. L. Mitchell	Junior Chaplain	500	50	68								
	St. John's Church	Rev. J. W. Adams	ditto	3,500	325	–	–	768	377	9,200	3,897	13,097	795	723
	ditto	Rev. C. R. Tollemache	ditto	500	20	171								
	ditto	Rev. W. J. Rowland	ditto	500	–	106								
Mirzapur	ditto	Rev. J. W. Young	Senior Chaplain	6,400	–	–	–	516	123	7,039	254	7,293	490	138
Moradabad	St. Paul's Church	Rev. H. Murray	ditto	9,600	–	647	–	299	93	10,639	237	10,876	241	44
Muttra	ditto	Rev. W. B. Drawbridge	ditto	8,800	–	217	–	300	126	9,443	778	10,221	97	–
Mainpuri	ditto	–	–	–	–	–	–	120	–	120	113	233	109	–
Muzaffarnagar	–	–	–	–	–	–	–	–	–	–	2,701	2,701	49	–
Rcorkee	St. John's Church	Rev. J. W. Rowland	Junior Chaplain	5,500	–	600	–	439	66	8,296	–	8,296	136	–
	ditto	Rev. W. Simpson	Senior Chaplain	1,600	–	91								
Shahjehanpur	St. Mary's Church	Rev. E. J. Hubbard	ditto	8,000	–	269	–	288	51	8,608	190	8,798	837	–
Saharunpur	ditto	–	–	–	–	–	–	–	–	–	520	520	56	–
		TOTAL – – *Rs.*		1,49,373	2,577	13,554	–	9,835	2,780	1,78,119	46,515	2,24,634	17,306	3,256

OUDH.

Bahraich	–	–	–	–	–	–	–	–	–	–	–	–	67	–
Bara Banki	–	–	–	–	–	–	–	–	–	–	–	–	5	11
Fyzabad	–	Rev. J. K. Stuart	Senior Chaplain	8,800	–	941	–	384	169	11,121	1,705	12,826	251	86
	–	Rev. J. P. Ellwood	Minister, C. M. S.	–	–	129								
	St. Andrew's Church	Rev. C. R. Tollemache	Junior Chaplain	500	33	165								
Gonda	–	–	–	–	–	–	–	156	–	156	2,554	2,710	170	–
Hardoi	–	–	–	–	–	–	–	–	–	–	–	–	73	–
Lucknow	–	Rev. W. Spencer	Senior Chaplain	9,600	360	410	–	924	465	18,040	7,513	25,553	981	263
	Christ's Church	Rev. F. T. S. Dyer	Junior Chaplain	4,000	379	428								
	ditto	Rev. G. B. Durrant	Minister, C. M. S.	–	–	29								
	ditto	Rev. K. E. Barrow	Junior Chaplain	1,129	103	213								
Partabgarh	–	–	–	–	–	–	–	–	–	–	–	–	110	–
Rai Bareli	–	–	–	–	–	–	–	192	1	193	213	406	64	62
Sitapur	–	Rev. J. F. A. Gavin	Senior Chaplain	10,979	–	1,241	–	317	200	12,737	2,204	14,941	137	36
Sultanpur	–	–	–	–	–	–	–	60	–	60	80	140	66	–
Kheri	–	–	–	–	–	–	–	–	–	–	–	–	73	–
		TOTAL – – *Rs.*		35,008	875	3,556	–	2,033	835	42,307	14,269	56,576	1,997	458

PUNJAB.

Delhi	St. James'	Rev. J. K. Stewart	Senior Chaplain	10,198	657	76	–	348	281	11,560	23	11,583	286	–
Gurgaon	ditto	ditto	–	–	–	–	–	72	–	72	44	116	–	–
Kurnal	ditto	ditto	–	–	–	–	–	167	–	167	1,242	1,409	120	–
Hissar	ditto	Rev. D. George, D.D.	Additional Clergy Society	1,800	660	–	–	168	36	2,664	104	2,768	–	–
Rohtuck	ditto	ditto	–	–	–	–	–	72	–	72	319	391	60	–
Sirsa	ditto	ditto	–	–	–	–	–	167	36	203	69	272	–	–
Ludhiana	ditto	–	–	–	–	–	–	156	–	156	89	245	34	–

STATEMENT of Expenses connected with the Church of England during the Year 1876-77—*continued.*

STATION.	CHURCH.	NAME OF CHAPLAIN OR MINISTER.	Officer's Style or Designation.	Pay.	Conveyance Allowance.	Travelling Allowance.	House Rent.	Establishment for each Church.	Contingencies, including Supply of Articles by the Civil Department.	Total.	Total Public Works Charges.	Total Church Establishment.	Total Burial Ground Charges in each Station.	Fees for Baptisms and Burials.
PUNJAB—continued.				*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Umballa	St. James'	Rev. A. W. Irwin, M.A.	Senior Chaplain	9,650	909	–	–	492	173	11,224	2,530	13,754	180	–
Simla	Christ's Church	Rev. T. Moore	ditto	10,551	39	578	–	416	–	11,584	116	11,700	470	–
Kasauli	ditto	Rev. A. Ramsay	Junior ditto	6,000	232	–	–	325	–	6,557	566	7,123	247	–
Dugshai	ditto	Rev. W. Simpson	Senior ditto	7,800	714	127	–	285	7	8,933	307	9,240	375	–
Subathoo	ditto	Rev. B. Sharpe	ditto	8,000	249	–	–	260	40	8,549	–	8,549	554	–
Jullundur	ditto	Rev. C. J. Waterhous	ditto	9,600	319	44	–	312	105	10,380	793	11,173	467	–
Hoshiarpur	ditto	ditto	ditto	–	–	–	–	36	–	36	34	70	36	–
Kangra	ditto	Rev. J. H. Hocking	Senior Chaplain	6,028	1,718	–	–	456	–	8,202	491	8,693	249	–
Amritsar	ditto	Rev. J. A. Stamper	ditto	8,000	345	126	–	312	53	8,836	643	9,479	293	–
Gurdaspur	ditto	ditto	ditto	–	–	–	–	72	–	72	851	923	–	–
Dalhousie	ditto	Rev. J. R. Lewin	Additional Clergy Society	–	510	–	–	116	–	626	2,201	2,827	468	–
Madhpur	ditto	ditto	ditto	2,400	–	–	–	102	–	2,502	30	2,532	–	–
Buklo	ditto	ditto	ditto	–	–	–	–	–	–	–	–	–	91	–
Baloon	ditto	ditto	ditto	–	–	–	–	–	–	–	–	–	195	–
Sialkote	ditto	Rev. C. C. T. Fagan, M.A.	Junior Chaplain	5,998	860	1	–	732	520	8,111	2,229	10,340	240	–
Lahore	St. James' Church	Rev. W. Tribe	Senior ditto	9,600	947	626	–	360	129	11,662	5,116	16,778	480	–
Meean Meer	St. Mary Magdaline	Rev. W. F. Armstrong	Junior ditto	5,803	538	–	–	432	242	7,015	846	7,861	784	–
Gujranwalla	–	–	–	–	–	–	–	108	–	108	211	319	27	–
Firozepore	–	Rev. A. N. Wilson	Junior Chaplain	4,000	–	164	–	467	180	4,811	119	4,930	310	–
Peshawar	St. James' Anglico	Rev. A. W. Relsch	ditto	5,184	779	378	–	480	300	7,121	900	8,021	1,437	–
Nowshera	Trinity Church	Rev. A. Eschelback	ditto	6,000	–	186	–	186	65	6,437	110	6,547	80	–
Hazara	–	Rev. H. T. Corbyn	Senior Chaplain	4,000	–	–	–	312	60	4,372	178	4,550	60	–
Abbottabad	–			–	–	–	–	–	–	–	–	–	–	–
Kuldana	–			–	–	–	–	–	–	–	–	–	2	–
Kohat	St Augustine, of Canterbury.	–	–	–	–	–	–	168	60	228	85	313	8	–
Rawal Pindi	Christ's Church	Rev. W. C. Bromehead	Senior Chaplain	12,500	573	87	–	432	101	13,693	1,254	14,947	567	–
Murree	Holy Trinity	Rev. M. Laing	ditto	12,300	2,494	78	–	364	73	15,309	387	15,696	162	–
Attock	–	–	–	–	–	–	–	118	–	118	–	118	50	–
Campbelpur	–	–	–	–	–	–	–	277	55	332	–	332	120	–
Jhelum	St. John's Church	Rev. J. Lapsley	Additional Clergy Society	1,800	1,027	–	–	264	4	3,995	297	4,292	60	–
Gujrat and Salt Range Ports.	–	ditto	ditto	–	–	–	–	72	–	72	92	164	–	–
Shahpur-Talagong	–	ditto	ditto	–	–	–	–	–	–	–	199	199	1,187	–
Pind Dadan Khan	–	ditto	ditto	–	–	–	–	–	–	–	19	19	–	–
Mooltan	–	Rev. W. A. Duke	Junior Chaplain	6,000	607	20	–	484	91	7,202	288	7,490	250	–
Jhang	–	ditto	ditto	–	–	–	–	67	–	67	310	377	–	–
Muzaffargarh	–	ditto	ditto	–	–	–	–	72	–	72	478	550	–	–
Montgomery	–	–	–	–	–	–	–	60	–	60	46	106	48	–
Dera Ismael Khan	–	Rev. W. M. Lethbridge, B.A.	Junior Chaplain	5,500	1,443	–	–	376	62	7,381	181	7,562	110	–
Dera Gazee Khan	–	ditto	ditto	–	520	–	–	264	36	820	124	944	60	–
Bannu	–	ditto	ditto	–	–	–	–	168	36	204	32	236	60	–
Chobutha locality	–	–	–	–	–	–	–	–	–	–	–	–	2,814	–
			TOTAL *Rs.*	1,58,712	17,040	2,491	–	10,597	2,745	1,91,585	23,953	2,15,438	13,041	–

CENTRAL PROVINCES.

Nagpur	Rev. G. T. Carruthers, M.A.	Senior Chaplain	6,803	125	1,158	–	360	300	8,746	106	8,852	636	19
Kamthi	Rev. A. H. Etty, M.A.	Junior - ditto	4,500	424	984	–	432	455	6,795	580	6,875	1,300	43
Jubbulpoor	Rev. T. D. Gray, M.A.	- - ditto	6,000	–	1,114 / 427	–	336	155	8,032	123	8,155	1,343	–
Saugor	Rev. B. Hammond, M.A.	- - ditto	6,000	–	667	–	359	108	7,134	–	7,134	192	–
Bhandara			–	–	–	–	–	2	2	151	153	60	–
Wardha			–	–	–	–	–	–	–	25	25	66	–
Beetul			–	–	–	–	–	–	–	–	–	59	–
Chhindwara			–	–	–	–	–	–	–	53	53	81	–
Narsinghpur			–	–	–	–	60	–	60	259	319	60	–
Seroncha			–	–	–	–	–	–	–	–	–	71	–
Chanda			–	–	–	–	–	–	–	3	3	60	–
Hoshangabad			–	–	–	–	72	50	122	86	208	2,770	–
Nimar			–	–	–	–	72	–	72	409	481	60	–
Raipur			–	–	–	–	–	–	–	1,444	1,444	60	–
Bilaspur			–	–	–	–	–	–	–	–	–	5	–
Sambalpur			–	–	–	–	–	–	–	–	–	60	–
Damoh			–	–	–	–	–	–	–	4	4	60	–
Seoni			–	–	–	–	72	16	88	15	103	60	–
		Total - - - *Rs.*	23,303	549	4,350	–	1,763	1,086	31,051	3,258	34,309	7,003	62

BRITISH BURMA.

Rangoon Cantonment	Rev. A. H. Etty	Junior Chaplain	1,000	100	72	–	852	294	5,470	2,043	7,513	360	20
	Rev. W. Hickey	Minister, S. P. G.	2,500	500	152	–							
Rangoon Town	Rev. W. McCarthy	Junior Chaplain	6,672	–	1,328	–	612	208	8,920	12,365	21,285	731	280
	Rev. W. Hickey	Minister, S. P. G.	100	–	–	–							
Henza, Prome, and Myanoung.	Rev. J. E. Marks	- - ditto	1,057	–	507	–	–	–	1,564	–	1,564	305	–
Tounghoo	Rev. W. Brock	Junior Chaplain	6,000	–	730	–	662	220	7,612	102	7,714	1,793	66
Mergui		- - ditto	–	–	–	–	–	–	–	–	–	11	–
Bassein		- - ditto	–	–	–	–	120	4	124	295	419	120	–
Moulmein	Rev. C. Parish	Senior Chaplain	5,922	–	457	–	756	617	7,752	156	7,908	240	50
	Rev. A. Pearson	Junior - ditto											
Thayetmyo	Rev. C. H. Chard	Minister, S. P. G.	2,400	–	189	–	300	300	3,189	584	3,773	305	–
Akyab			–	–	–	–	131	–	131	254	385	349	–
		Total - - *Rs.*	25,651	600	3,435	–	3,433	1,643	34,762	15,799	50,561	4,214	416

ASSAM.

Gauhati	Rev. P. Nicolas	Senior Chaplain	–	–	–	–	193	5	198	490	688	47	6
Shillong			9,648	–	504	–	199	48	10,399	3,747	14,146	92	–
Goalpara			–	–	–	–	–	–	–	–	–	139	–
Cachar (Silchar)	Rev. J. Kemp	Anglican Minister	1,800	–	–	–	168	3	1,971	290	2,261	276	119
Dibrugarh	Rev. E. Snepp	- - ditto	1,950	–	1,738	–	164	142	3,994	316	4,310	40	–
Texpur			–	–	–	–	108	–	108	228	336	308	–
Sylhet			–	–	–	–	252	84	336	587	923	110	–
Nowgong			–	–	–	–	–	–	–	–	–	147	–
Sibsagar			–	–	–	–	–	–	–	–	–	43	–
		Total - - - *Rs.*	13,398	–	2,242	–	1,084	282	17,006	5,658	22,664	1,202	125

STATEMENT of Expenses connected with the Church of England during the Year 1876-77—*continued.*

HYDERABAD.

STATION.	CHURCH.	NAME OF CHAPLAIN OR MINISTER.	Officer's Style or Designation.	Pay.	Conveyance Allowance.	Travelling Allowance.	House Rent.	Establishment for each Church.	Contingencies, including Supply of Articles by the Civil Department.	Total.	Total Public Works Charges.	Total Church Establishment.	Total Burial Ground Charges in each Station.	Fees for Baptisms and Burials.
				Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Amraoti*	Anglican	Rev. H. Haden	Additional Clergy Society, Calcutta.	5,838	–	1,538	–	492	61	7,929	–	–	96	–
Akola	ditto			–	–	–	–	240	1	241	–	–	96	–
Ellichpur	ditto			–	–	–	–	240	70	310	–	–	96	–
Buldana	ditto			–	–	–	–	–	–	–	–	–	–	–
Wun	ditto			–	–	–	–	–	–	–	–	–	84	–
Bassim	ditto			—	–	–	–	–	–	—	–	–	84	–
			TOTAL	5,838	–	1,538	–	972	132	8,480	–	–	456	–

MADRAS.

Presidency Town of Madras.		The Right Rev. F. Gell, D.D.	Lord Bishop of Madras	3,733	–	3,804	–	600	292	8,429	–	8,429	–	37
		The Ven'ble C. R. Drury, M.A.	Archdeacon of Madras and Commissary.	3,200	–	–	–	21	95	3,316	–	3,316	–	–
			In charge of the Diocese during the Lord Bishop's absence on duty.	1,516	–	–	–	–	–	1,516	–	1,516	–	–
		Rev. W. W. Elves, M.A.	Domestic Chaplain to the Lord Bishop.	6,000	–	670	1,560	–	–	8,230	–	8,230	–	–
		Rev. W. Wace, B.A.	Acting Domestic Chaplain to the Lord Bishop.	339	–	–	88	–	–	427	–	427	–	–
		F. Rowlandson, esq.	Registrar of the Diocese	2,560	–	–	–	1,146	687	4,393	–	4,393	–	–
	St. George's Cathedral	Rev. C. R. Drury, M.A.	Senior Chaplain	9,600	–	82	1,560	4,836	1,131	26,591	1,925	28,516	252	–
		Rev. H. Pope	Junior Chaplain	50	–	–	13							
		Rev. W. Leaning	Senior Chaplain	8,000	–	19	1,300							
	St. Mary's Church, Fort St. George.	Rev. J. B. Sayer	ditto	9,600	–	–	–	1,086	988	11,674	372	12,046	252	–
	St. Mathias' Church Vipery.	Rev. A. C. Taylor	Junior Chaplain	6,000	–	–	1,560	633	1,303	13,486	–	13,486	210	–
		Rev. C. H. Deane	Senior Chaplain	2,400	–	–	390	–	–					
		Rev. W. G. Hubbard	Minister, Madras Additional Clergy Society.	1,200	–	–	–	–	–					
	Emanuel Church, South Black Town.	Rev. R. C. W. Raban	Junior Chaplain	838	–	–	130	–	–	10,975	26	11,001	–	–
		Rev. C. H. Pelly	ditto	699	–	–	147	–	–					
		Rev. C. H. Deane	ditto	6,322	–	–	1,027	672	950					
		Rev. A. J. Wilkim	Minister, Colonial and Continental Church Society.	190	–	–	–	–	–					

	St. Mark's Church, North Black Town.	Rev. J. F. Brown	Junior Chaplain	6,000	–	–	1,560	318	885	10,653	–	10,653	210	–
		Rev. C. H. Pelly	ditto.	1,500	–	–	390	–	–	3,600	–	3,600	–	–
	St. Thomas' Church, St. Thome.	Rev. J. M. Strachan	Minister Missionary and Secretary of the Society for the Propagation of Gospel in Foreign Parts.	3,600	–	–	–	–	–					
	Christ's Church, Mount	Rev. M. Scott	Minister, Colonial and Continental Church Society.	–	–	–	–	–	2,400	2,400	–	2,400	–	–
Vellore		Rev. J. B. Trend	Junior Chaplain	4,903	–	1,010	–	318	148	8,262	381	8,643	162	–
		Rev. J. B. Ostrehan	Senior Chaplain	1,883				208	50	258	135	393	–	–
Chittoor		The Chaplain of Vellore		–	–	–	–	84	62	146	166	312	–	–
Rampet				–	–	–	–	–	–	–	45	45	–	–
Arnee				–	–	–	–	–	–	2,747	59	2,806	–	–
Cuddalore		Rev. C. H. Pelly	Junior Chaplain	2,483	–	264	–	–	–		235	235	–	–
Pondicherry		The Chaplain of Cuddalore		–	–	–	–	–	–	–	225	225	–	–
Tindivaram				–	–	–	–	–	–	–	5	5	–	–
Verdachellam				–	–	–	–	–	–	–	–	–	–	–
Bellary		Rev. F. G. Lys	Senior Chaplain	106	–	647	–	624	529	9,784	–	9,784	155	–
		Rev. H. Pope	Junior Chaplain	7,701										
		Rev. W. Wace	ditto	177							52	52	–	–
		The Chaplain of Bellary		–	–	–	–	–	–	–	438	438	–	–
Romandroog				–	–	–	–	–	–	–	72	72	–	–
Tadpatri				–	–	–	–	–	–	–	–	–	–	–
Gooty				–	–	–	–	294	161	455	6	461	–	–
Mangalore	St. Paul	The Chaplain of Mercara		–	–	–	–	–	–	–	–	–	–	–
Chingleput		The Joint Chaplains of the Cathedral, Madras		–	–	–	–							
St. Thomas' Mount	St. Thomas	Rev. W. W. G. Cooper, M.A.	Senior Chaplain	9,600	1,500	–	1,560	648	842	16,273	206	16,479	534	–
		Rev. W. Leeming, M.A.	ditto	1,573	295	–	255	–	–					
Palaveram		The Chaplain of St. Thomas' Mount.		–	1,795	–	–	–	–	–	–	–	–	–
Poonamalle		Rev. A. P. Rowe	Junior Chaplain	6,000	–	124	–	624	206	9,954	719	7,673	72	–
Tripasore		The Chaplain of Poonamalle		–	–	–	–	–	–	–	–	–	–	–
Pulicat		Rev. C. C. Shutie	Minister, Colonial and Continental Church Society.	1,800	–	–	–	63	–	1,863	–	1,863	114	–
Coimbatore	All Soul's	Rev. J. D. Ostrehan	Senior Chaplain	5,187	–	80	–	147	57	7,322	276	7,598	–	–
		Rev. J. W. Wynch	ditto	1,651	–	200								
Collegal				–	–	–	–	–	–	–	170	170	–	–
Sattiamangalum				–	–	–	–	–	–	–	47	47	–	–
Cuddapah				–	–	–	–	–	–	–	32	32	78	–
Berhampore		Rev. W. B. Ottley	Minister, Chaplain on retired list.	1,200	–	382	–	294	–	1,876	–	1,876	12	–
Chitterpore														
Ganjam														
Aska														
Russelconda		The Chaplain of Berhampore		–	–	–	–	–	–	–	15	15	–	–
Calingapatam														
Gopalpur														
Itchapur				–	–	–	–	63	–	63	123	186	–	–
Chicacole		The Chaplain of Vizianagram		–	–	–	–	132	57	7,138	951	8,089	83	–
Godavery		Rev. F. Horsley	Junior Chaplain	5,161	–	1,386	–	402						
Cocanada				–	–	–	–							

* In addition to what has already been shown there is an expenditure of 1,266 rupees on account of churches and burial grounds, as detailed below:—

	Rs.
Churches	864
Burial Grounds	402
Total	*Rs.* 1,266

STATEMENT of Expenses connected with the Church of England during the Year 1876-77—*continued.*

STATION.	CHURCH.	NAME OF CHAPLAIN OR MINISTER.	Officer's Style or Designation.	Pay.	Conveyance Allowance.	Travelling Allowance.	House Rent.	Establishment for each Church.	Contingencies, including Supply of Articles by the Civil Department.	Total.	Total Public Works Charges.	Total Church Establishment.	Total Burial Ground Charges in each Station.	Fees for Baptisms and Burials.
MADRAS—*continued.*				*Rs.*		*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Rajahmundry											19	19		
Dowlaisweram											55	55		
Sambulcottah														
Coringa														
Bhadrachellam													60	
Jagganaikpur											73	73		
Palchol											14	14		
Masulipatam	St. Mary's Church	No Chaplain or other Clergyman during 1876-77.						483	113	596	104	700	72	
Bezwada											12	12		
Nandigoma											15	15		
Kurnool	Christ's Church	Rev. A. J. Wilkins	Minister, Colonial and Continental Church Society.	516				263	95	874	1,550	2,424		
Cumbum											55	55		
Madura		Rev. S. A. Godfrey	Minister, Church of England.	1,200						1,200	50	1,250	36	
Paumben														
Ramnaad											55	55		
Malabar, Cannanore	St. John's Church	Rev. J. Smith White	Junior Chaplain	6,000		150		588	338	7,076	268	7,344	762	
Tellicherry		The Chaplain of Cannanore						84		84		84	96	
Calicut		Rev. W. Wace	Junior Chaplain	5,483		454		393	62	6,392	176	6,568		
Paulghaut											206	206	72	
Mulliapuram	Trinity Church	The Chaplain of Calicut											84	
Vythery														
Manantody													84	
Yernadu											103	103		
Bypore													53	
Cochin		Ministers of the Church Missionary Society.		300				447		747	141	888	96	
Wynaad		Rev. S. Percival	Additional Clergy Society.	976						976		976		
Nellore	Christ's Church	Rev. E. Crampton	Minister	1,200				290	133	1,623	93	1,716	60	
Ongole											39	39		
Wellington		Rev. J. D. Ostrehan	Senior Chaplain	2,529										
		Rev. D. G. Clarke	ditto	7,600		128		360	252	10,369	350	11,219	32	
Coonoor	All Saints'	Rev. W. S. Trotman	ditto	9,600		72		334		10,006	282	10,288		
Kotagherry		The Chaplain of Coonoor												
Ootacamund	St. Stephen's	Rev. G. Warlow	Senior Chaplain	9,600	1,200	45		569	62	11,476	299	11,775	72	
	St. Thomas'										4,101	4,101		
Neddiwattum		The Chaplain of Ootacamund												
Goodalore														
Lawrence Asylum											175	175		

Yercaud																
Salem	Christ's Church	No resident Chaplain or Clergyman. Chaplains and other Clergymen on privilege leave minister these stations drawing 100 rupees a month and travelling allowance from head quarters.	-	1,090	-	243	-	-	-	1,333	490	1,823	155	-
Greenhills																
Ussur		-	-	-	-	-	-	-	-	563	563	-	-
Jollarpett		-	-	-	-	-	-	-	-	44	44	-	-
Tranquebar		Rev. A. F. Caemmerer	Minister	1,200	-	421	-	84	-	1,705	-	1,705	126	-
Combaconum		The Chaplain of Tranquebar	-	-	-	-	-	312	27	339	47	386	-	-
Negapatam								84	-	84	-	84	72	-
Tanjore		Rev. J. F. Kearns	Minister, S. P. G., F. P.	1,200	-	-	-	84	40	1,324	250	1,574	72	-
Tuticorin		Rev. J. Adamson	ditto	420	-	-	-	84	72	576	-	576	-	1
Palamacottah		-	-	-	-	-	-	84	-	84	-	84	-	-
Gownagherry		-	-	-	-	-	-	-	-	-	119	119	-	-
Oottapidarim		-	-	-	-	-	-	-	-	-	-	-	-	-
Trichinopoly	St. John's	Rev. C. Smith	Junior Chaplain	6,000	-	-	-	798	467	-	41	41	-	-
		Rev. J. W. Wynch	Senior Chaplain	2,321	-	-	-	-	-	10,546	-	10,546	288	-
		Rev. J. P. Adolphus	Minister of S. P. G., F. P.	960	-	-	-	-	-	-	-	-	-	-
Vizagapatam		Rev. H. A. Williams	Junior Chaplain	5,000	-	533	-	-	-	-	-	-	-	-
		Rev. D. W. Kidd	ditto	1,000	-	66	-	651	503	7,753	-	7,753	108	1
Waltair		The Chaplain of Vizigapatem	-	-	-	-	-	-	-	-	464	464	-	-
Vizianagram		Rev. D. W. Kidd	Junior Chaplain	3,766	-	823	-	249	48	4,886	258	5,144	76	-
Bimlipatam		The Chaplain of Viziagram	-	-	-	-	-	201	-	201	175	376	31	-
Kimedy														
Hyderabad		Rev. S. Morley	Junior Chaplain	5,500	550	-	-	704	793	7,547	-	7,547	116	-
Secunderabad		Rev. J. M. Walker	ditto	5,500	550	104	-	517	682	7,353	-	7,353	148	-
Trimulgherry		Rev. R. P. Little	Senior Chaplain	8,800	-	523	-	77	-	9,400	-	9,400	-	-
Boloram		Rev. W. B. Powell	ditto	7,090	-	118	-	373	121	7,702	-	7,702	-	-
Chuddurghât		-	-	-	-	-	-	231	71	302	-	302	-	-
Aurangabad		-	-	-	-	-	-	77	-	77	-	77	-	-
Hongole		-	-	-	-	-	-	-	-	-	-	-	-	-
Jalnah		-	-	-	-	-	-	-	-	-	-	-	-	-
Bangalore	St. Mark's Church	Rev. H. P. Jawes	Minister	9,600	-	477	-	583	221	12,114	-	12,114	-	-
		Rev. D. W. Kidd	Junior Chaplain	1,233	-									
Bangalore	Trinity Church	Rev. G. English	Senior Chaplain	9,600	-	754	-	504	349	11,207	427	11,634	120	-
	St. John's Church	Rev. T. Foulkes	ditto	9,600	-	337	-	336	215	10,488	-	10,488	168	-
	Fort Church	Rev. G. W. Pope	Minister	1,200	-	-	-	-	-	1,200	131	1,331	576	-
Chickmagalore														
Shimogah		The Chaplain of Bangalore	-	-	-	-	-	-	-	-	-	-	-	-
Toomkoor														
Chittledroog														
Mysore	St. Bartholomew's Church	Rev. D. G. Clarke	Senior Chaplain	2,000	-	645	-	375	120	4,133	58	4,191	-	-
		Rev. J. B. Powell	Minister, Additional Clergy Fund.	993	-	-								
French Rocks														
Hassan		The Chaplain of Mysore	-	-	-	-	-	-	-	-	-	-	-	-
Hoonsoor														
Seringapatam Island		-	-	-	-	-	-	-	-	-	-	-	-	-
Coorg, Mercara		Rev. J. McKee, D.D.	Senior Chaplain	-	-	387	-	-	-	387	-	387	-	-
Trevancore, Trevendrum		Rev. S. T. Pettigrew	ditto	9,800	-	793	-	371	78	10,842	-	10,842	126	-
Quilon		The Chaplain of Trevendrum	-	-	-	-	-	318	39	357	-	357	-	-
Various Railway Stations		Rev. J. Sharp	Clergyman	1,800	-	-	-	-	-	1,800	-	1,800	-	-
		Rev. A. R. Nailor	ditto	1,200	-	84	-	-	-	1,284	-	1,284	-	-
			TOTAL	264,449	4,095	15,825	11,540	24,121	15,744	3,35,774	17,983	3,53,757	5,895	39

STATEMENT of Expenses connected with the Church of England during the Year 1876-77—*continued.*

BOMBAY.

STATIONS.	CHURCH.	NAME OF CHAPLAIN OR MINISTER.	Officer's Style or Designation.	Pay.	Conveyance Allowance.	Travelling Allowances.	House-Rent.	Establishment for each Church.	Contingencies, including Supply of Articles by the Civil Department.	Total.	Total Public Works Charges.	Total Church Establishment.	Total Burial Ground Charge in each Station.	Fees for Baptisms and Burials.
				Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Bombay	St. Thomas' Cathedral	Right Rev. L. G. Mylne (sick leave to Europe).	Lord Bishop of Bombay	16,791	–	1,428	–	792	–	19,011	960	19,971	696	60
	- ditto - ditto	Rev. C. H. Leigh Lye	Senior Chaplain, Archdeacon and Bishop's Commissary.	10,597	–	285	1,040	4,994	88	17,004	–	17,004	–	–
	- ditto - ditto	Rev. W. Maule	Senior Chaplain	9,600	–	158	1,080	–	3,090	13,928	–	13,928	–	–
	- ditto - ditto	Rev. F. L. Sharpin	- - ditto	1,600	–	–	260	–	–	1,860	–	1,860	–	–
	- ditto - ditto	Rev. A. G. Lewis	Junior Chaplain	5,500	–	407	1,300	–	–	7,207	–	7,207	–	–
Byculla	Christ's Church	Rev. G. C Reynell	Senior Chaplain	8,000	–	–	1,165	192	34	9,391	1,023	10,414	–	–
Colaba	St. John's	Rev. C. F. H. Johnston	Junior Chaplain	6,000	–	–	1,560	756	–	8,316	1,022	9,338	110	6
Mazagon	St. Peter's	Rev. F. L. Page	Minister	* 1,800	–	–	–	–	–	1,800	–	1,800	–	–
Sonapur	Trinity Church	Rev. C. Gilder	- ditto	1,800	–	–	–	–	–	1,800	–	1,800	1,504	20
Matheran	St. Paul's	Rev. A. G. Lewis	Junior Chaplain	–	–	–	–	–	–	–	256	256	19	–
Tanna	St. James'	- - ditto	–	–	–	–	–	456	18	474	813	1,287	280	–
Bandoora	St. Stephen's	- - ditto	–	–	–	–	–	–	–	–	78	78	14	15
Belgaum Camp	St. Mary's	Rev. C. Walford	Senior Chaplain	9,600	–	1,083	–	453	205	11,341	2,972	14,313	259	20
	Fort Christ's Church	Rev. W. H. Bagnell	- - ditto	9,600	–	189	–	354	86	10,229	217	10,446	407	20
Karwar	Church Bungalow	- - ditto	–	–	–	–	–	84	6	90	267	357	242	–
Rutnagiri	- ditto - ditto	- - ditto	–	–	–	–	–	228	18	246	–	246	103	–
Dupli	St. John's Church	- - ditto	–	–	–	–	–	–	–	–	310	310	–	–
Dharwar	Mission Chapel	- - ditto	–	–	–	–	–	242	12	254	62	316	134	24
Poona	St. Paul's	Rev. S. Stead	Senior Chaplain	10,443	–	497	–	468	46	11,454	247	11,701	464	195
Khandalla	Christ's Church	- - ditto	–	–	–	–	–	84	2	86	179	265	75	–
Lanowlee	School-room Chapel	- - ditto	–	–	–	–	–	–	–	–	–	–	–	–
Poona	St. Mary's Church	Rev. A. G. Cane	Junior Chaplain	6,000	–	394	16	828	247	7,485	800	8,285	339	195
Kirkee	All Saints' Church	Rev. R. Easum	Senior Chaplain	9,600	–	79	–	444	240	10,363	89	10,452	172	–
Satara	St. Thomas'	Rev. A. L. Onslow	- - ditto	8,800	–	388	–	347	60	9,595	164	9,759	139	–
Mahableshur	Christ's Church	- - ditto	–	–	–	–	–	–	–	–	2,446	2,446	–	–
Panchgumy	- - ditto	- - ditto	–	–	–	–	–	–	–	–	–	–	–	–
Aden Camp	St. Mary's Church	Rev. H. H. Pace	Senior Chaplain	9,600	–	593	–	1,053	238	11,484	359	11,843	135	20
	Point Christ's Church	- - ditto	–	–	–	–	–	–	–	–	310	310	152	20
	Isthum Bungalow Church	- - ditto	–	–	–	–	–	–	–	–	–	–	60	20
Ahmednagar	Christ's Church	Rev. J. H. T. Blunt	Senior Chaplain	9,600	–	32	–	469	131	10,232	142	10,374	154	10
Seroor	- - ditto	- - ditto	- - ditto	–	–	–	–	–	–	–	–	–	74	–
Poona	Ghorepur Church Bungalow	Rev. W. L. Eames	–	9,600	–	1,295	–	324	65	11,284	235	11,519	438	195
Sholapur	Christ Church	- - ditto	–	–	–	–	–	156	60	216	–	216	304	–
Purandhur	Trinity Church	- - ditto	–	–	–	–	–	240	65	305	575	880	–	–
Ahmedabad City	Christ Church	Rev. G. B. Streeton	Junior Chaplain	822	–	130	–	708	243	1,903	147	2,050	914	161
Ahmedabad Camp	- - ditto	- - ditto	–	–	–	–	–	–	–	–	425	425	64	161
Kaira	St. Paul's Church	- - ditto	–	–	–	–	–	84	26	110	148	258	48	–
Deolali	Barrack-room Church	Rev. T. Horsfall	Senior Chaplain	9,600	–	1,468	–	564	120	11,752	–	11,752	500	69
Asirgarh	Mess-room	- - ditto	–	–	–	–	–	217	–	217	–	217	78	–
Dhulia	- ditto	- - ditto	–	–	–	–	–	–	–	–	124	124	222	112

[illegible]	[illegible]	Rev. C. Kirk	Junior Chaplain	500	–	135	–	–	–	635	–	635	70	–
Deolee	ditto	ditto	ditto	–	–	–	–	–	–	–	–	–	–	–
Kurrachee	Trinity Church	Rev. W. Clark	Junior Chaplain	6,000	–	1,118	–	740	210	8,068	348	8,416	613	85
Kurrachee Munora	St. Paul's	Rev. D. Coates	ditto	6,000	–	1,146	–	148	40	7,334	89	7,423	156	85
Gizree	ditto	ditto	ditto	–	–	–	–	–	–	–	–	–	–	–
Surat	Christ's Church	Rev. P. H. Le Feuvre	Junior Chaplain	5,500	–	1,130	–	380	55	7,065	319	7,384	237	–
Baroda	St. James'	Rev. W. J. Ffennell	–	6,000	–	730	–	240	60	7,030	797	7,827	127	–
Broach	St. Matthias'	ditto	–	–	–	–	–	146	45	191	47	238	243	–
Deesa	ditto	Rev. W. Wingate	Junior Chaplain	5,500	–	351	–	402	96	6,349	–	6,349	–	–
Abu	St. Saviour's	ditto	–	–	–	–	–	402	96	498	–	498	–	–
Hyderabad	St. Thomas' Church	Rev. A. W. Baynham	Junior Chaplain	2,225	205	617	–	360	38	3,445	139	3,584	899	–
Kotree	Christ's Church	ditto	–	–	–	–	–	150	–	150	2,834	2,984	1,518	–
Neemuch	ditto	Rev. J. Higgins	Junior Chaplain	2,455	–	253	–	370	90	3,168	–	3,168	–	–
Oodepur	ditto	ditto	–	–	–	–	–	–	–	–	–	–	–	–
Rajkote	ditto	Rev. W. Jones	Senior Chaplain	9,600	450	1,080	–	228	34	11,392	32	11,424	124	–
Bhuj	ditto	ditto	–	–	–	–	–	–	–	–	35	35	–	–
Kolhapur	Trinity Church	Rev. J. Taylor	Minister, S. P. G.	–	–	–	–	–	–	–	–	–	65	–
Igatpuri	ditto	Rev. T. Corfield	Minister, A. C. F.	1,800	–	–	–	–	5	1,805	–	1,805	–	–
Bhoswal	ditto	ditto	–	–	–	–	–	–	–	–	–	–	–	–
	Harbour Chaplain	Rev. D. J. Mackay	Minister	1,800	–	–	–	–	–	1,800	–	1,800	–	–
	Christian Burial Boards	–	–	–	–	–	–	–	–	–	–	–	3,300	2,318
Bombay	–	L. Fletcher, Esq.	Registrar of the Diocese	1,800	–	–	–	900	59	2,759	–	2,759	–	–
	–	F. Spencer, Esq.	Registrar of Marriages	600	–	–	–	–	–	600	–	600	–	–
	County Jail	T. K. Weatherhead	Minister	1,800	–	–	–	–	–	1,800	–	1,800	–	–
			TOTAL	2,06,533	655	14,986	6,421	19,003	5,928	2,53,526	19,010	2,72,536	15,452	3,811

* Additional Clergy Society.

ABSTRACT.

	Pay.	Conveyance Allowance.	Travelling Allowance.	House Rent.	Establishment for each Church.	Contingencies, including Supply of Articles by the Civil Department.	Total.	Total Public Works Charges.	Total Church Establishment.	Total Burial Ground Charges in each Station.	Fees for Baptisms and Burials.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
INDIA	1,25,947	1,151	9,515	5,647	4,493	2,059	1,48,812	4,821	1,53,633	2,154	329
BENGAL	1,33,160	1,420	21,638	9,199	27,289	5,060	1,97,706	15,443	2,13,149	80,918	1,473
NORTH WESTERN PROVINCES	1,49,373	2,577	13,554	–	9,835	2,780	1,78,119	46,515	2,24,634	17,306	3,256
OUDH	35,008	875	3,556	–	2,033	835	42,307	14,269	56,576	1,997	458
PUNJAB	1,58,712	17,040	2,491	–	10,597	2,745	1,91,585	23,953	2,15,538	13,041	–
CENTRAL PROVINCES	23,303	549	4,350	–	1,763	1,086	31,051	3,258	34,309	7,003	6
BRITISH BURMA	25,651	600	3,435	–	3,433	1,643	34,762	15,799	50,561	4,214	416
ASSAM	13,398	–	2,242	–	1,084	282	17,006	5,658	22,664	1,202	125
HYDERABAD	5,838	–	1,538	–	972	132	8,480	–	8,480	456	–
MADRAS	2,64,449	4,095	15,825	11,540	24,121	15,744	3,35,774	17,983	3,53,757	5,895	39
BOMBAY	2,06,533	655	14,986	6,421	19,003	5,928	2,53,526	19,010	2,72,536	15,452	3,811
GRAND TOTAL	11,41,372	28,962	93,130	32,807	1,04,623	38,234	14,39,128	1,66,709	16,05,837	1,49,638	9,913

STATEMENT of EXPENSES connected with the CHURCH OF SCOTLAND during the Year 1876-77.

INDIA.

STATION.	CHURCH.	NAME OF CHAPLAIN OR MINISTER.	Officer's Style or Designation.	Pay.	Conveyance Allowance.	Travelling Allowance.	House-Rent.	Establishment for each Church.	Contingencies, including Supply of Articles by the Civil Department.	Total.	Total Public Works Charges.	Total Church Establishment.	Total Burial Ground Charges in each Station.	Fees for Baptisms and Burials.
				Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Morar - - - -	Gwalior Fortress Church	Rev. J. Warren - - -	Missionary - - -	1,200	–	96	–	216	105	1,617	72	1,689	–	–
			TOTAL - - -	1,200	–	96	–	216	105	1,617	72	1,689	–	–

BENGAL.

Calcutta - - -	Saint Andrew's Church -	Rev. J. M. Thomson - -	Senior Chaplain - -	13,513	600	–	2,040	3,000	405	19,558	4,040	23,598	–	–
Dum-Dum - - -	- - - - - -	Rev. R. Jardine - - -	Missionary - - -	- -	–	576	–	–	–	576	–	576	–	–
24 Pergunnahs - -	- - - - - -	Rev. J. Edwards - - -	- ditto - - - -	- -	–	48	–	–	–	48	–	48	–	–
			TOTAL - - -	13,513	600	624	2,040	3,000	405	20,182	4,040	24,222	–	–

NORTH WESTERN PROVINCES.

Allahabad - -	Saint Andrew's Church -	Rev. J. Williamson -	Senior Chaplain - -	9,600	600	496	–	–	–	–	–	–	–	–
	Muthgung Church - -	Rev. W. F. Johnson - -	Missionary - - -	- -	–	491	–	–	–	–	–	–	–	–
	- - ditto - - -	Rev. F. Heyl - - -	- ditto - - - -	- -	–	401	–	–	–	–	–	–	–	–
	Kurta - - - -	Rev. J. F. Holcomb - -	- ditto - - - -	- -	–	178	–	348	120	12,234	50	12,284	–	–
Meerut - - -	- - - - - -	Rev. A. B. Watson - -	- ditto - - - -	1,800	–	158	–	300	146	2,404	1,080	3,484	–	111
			TOTAL - - -	11,400	600	1,724	–	648	266	14,638	1,130	15,768	–	111

PUNJAB.

Umbulla - - -	- - - - - -	Rev. W. J. P. Morrison -	Missionary - - -	1,200	–	–	–	–	–	1,200	582	1,782	–	–
Murree - - -	- - - - - -	Rev. G. G. Gillon - -	Senior Chaplain - -	9,600	–	–	–	–	–	9,600	–	9,600	–	–
Sailkot - - -	- - - - - -	- - - - - -	- - - - - -	- -	–	–	–	294	–	294	–	294	–	–
Mooltan - - -	- - - - - -	- - - - - -	- - - - - -	- -	–	–	–	–	–	–	1,280	1,280	–	–
			TOTAL - - -	10,800	–	–	–	294	–	11,094	1,862	12,956	–	–

BRITISH BURMA.

Rangoon	Scotch Kirk	Rev. J. K. Bain	Missionary	1,200	–	–	–	–	–	1,200	3,000	4,200	–	–
			TOTAL	1,200	–	–	–	–	–	1,200	3,000	4,200	–	–

MADRAS.

Town of Madras	St. Andrew's Church	Rev. A. Walker	Senior Chaplain	10,400	125	1,174	1,560	1,062	718	22,873	368	23,241	–	–
	– – – – –	Rev. J. P. Lang	Junior Chaplain	6,000	–	274	1,560							
Hyderabad (Secunderabad).	St. Andrew's Church	Rev. J. Jollie	– – ditto	5,500	400	133	–	346	391	6,770	–	6,770	–	–
Mysore—Bangalore	– – ditto	Rev. W. A. Liston	Chaplain	9,600	–	40	–	672	332	10,644	27	10,671	–	–
			TOTAL	31,500	525	1,621	3,120	2,080	1,441	40,287	395	40,682	–	–

BOMBAY.

Bombay	St. Andrew's Church	Rev. D. Macpherson	Senior Chaplain	11,400	–	–	1,560	–	–	12,960	118	13,078	260	–
	– – – – –	Rev. A. Burguin	Missionary	1,200	–	–	–	144	840	2,184	–	2,184	–	–
Belgaum	– – – – –	Rev. J. Smith	– ditto	720	–	–	–	–	–	720	–	720	–	–
Kurrachee	Scottish Kirk	Rev. A. P. Hogarth	Junior Chaplain	6,000	–	984	–	456	278	7,718	47	7,765	121	–
Poona	St. Andrew's Church	Rev. T. H. Greig	– – ditto	5,959	–	1,632	–	1,002	192	8,785	149	8,934	–	–
			TOTAL	25,279	–	2,616	1,560	1,602	1,310	32,367	314	32,681	381	–

ABSTRACT.

	Pay.	Conveyance Allowance.	Travelling Allowance.	House Rent.	Establishment for each Church.	Contingencies, including Supply by the Civil Department.	Total.	Total Public Works Charges.	Total Church Establishment.	Total Burial Ground Charges in each Station.	Fees for Baptisms and Burials.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
INDIA	1,200	–	96	–	216	105	1,617	72	1,689	—	—
BENGAL	13,513	600	624	2,040	3,000	405	20,182	4,040	24,222	—	—
NORTH WESTERN PROVINCES	11,400	600	1,724	–	648	266	14,638	1,130	15,768	–	111
PUNJAB	10,800	–	–	–	294	–	11,094	1,862	12,956	—	—
BRITISH BURMA	1,200	–	–	–	–	–	1,200	3,000	4,200	—	—
MADRAS	31,500	525	1,621	3,120	2,080	1,441	40,287	395	40,682	—	—
BOMBAY	25,279	–	2,616	1,560	1,602	1,310	32,367	314	32,681	381	—
GRAND TOTAL	94,892	1,725	6,681	6,720	7,840	3,527	121,385	10,813	1,32,198	381	111

STATEMENT of EXPENSES connected with the ROMAN CATHOLIC CHURCH during the Year 1876-77.

INDIA.

STATION.	CHURCH.	NAME OF CHAPLAIN OR MINISTER.	Officer's Style or Designation.	Pay.	Conveyance Allowance.	Travelling Allowance.	House Rent.	Establishment for each Church.	Contingencies, including Supply of Articles by the Civil Department.	Total.	Total Public Works Charges.	Total Church Establishment.	Total Burial Ground Charges in each Station.	Fees for Baptisms and Burials.
				Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Verajendrapet		Rev. P. J. Soone		240	–	–	–	–	–	240	–	240	–	–
			TOTAL	240	–	–	–	–	–	240	–	240	–	–

BENGAL.

Calcutta (Fort William)	St. Patrick's Church	Rev. P. Carette	Chaplain		–	–	–	–	–		910	910	–	–
Assensole					–	–	–	–	–		2,000	2,000	–	–
Darjeeling					–	–	–	–	–		350	350	–	–
Hazaribagh		Rev. F. Vanderstuyft	Priest		880	–	–	–	–	880	187	1,067	–	–
Dinapore (Patna)					–	–	–	–	–		156	156	–	–
Barrackpore, 24-Pergunnahs.					–	–	–	–	–		301	301	–	–
Dum-Dum	St. Patrick's Church				–	–	–	–	–		88	88	–	–
			TOTAL		880	–	–	–	–	880	3,992	4,872	–	–

NORTH-WESTERN PROVINCES.

Allahabad		Rev. P. Tose		5,500	–	–	–	–	–	5,500	–	5,500	–	–
Agra					–	–	–	–	–		1,203	1,203	–	–
Bareilly					–	–	–	–	–		270	270	–	–
Dehra Dun					–	–	–	–	–		145	145	–	–
Jhansi					–	–	–	–	–		530	530	–	–
Kumaon					–	–	–	–	–		417	417	–	–
Meerut					–	–	–	–	–		199	199	–	5
Mirzapur					–	–	–	–	–		240	240	–	34
Moradabad					–	–	–	–	–		1,893	1,893	–	–
Muttra					–	–	–	–	–		540	540	–	–
Shahjahanpur					–	–	–	–	–		480	480	–	–
Gorakhpur					–	–	–	–	–		–	–	–	32
			TOTAL	5,500	–	–	–	–	–	5,500	5,917	11,417	–	71

OUDH.

Fyzabad	–	–	–	–	–	–	–	–	–	–	–	–	192	192	–	–
Lucknow	–	–	–	–	–	–	–	–	–	–	–	–	709	709	–	–
Sitapur	–	–	–	–	–	–	–	–	–	–	–	–	352	352	–	–
Unao	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
TOTAL	–	–	–	–	–	–	–	–	–	–	–	–	1,253	1,253	–	–

PUNJAB.

Lahore	–	–	–	–	–	–	–	–	–	–	–	–	–	–	143	–
Dera Gazee Khan	–	–	–	–	–	–	–	–	–	–	–	–	–	–	10	–
Karnal	–	–	–	–	–	–	–	–	–	–	–	–	–	–	157	–
Simla	–	–	–	–	–	–	–	–	–	–	–	–	–	–	23	–
Umballa	–	–	–	–	–	–	–	–	–	–	–	–	1,268	1,268	–	–
Subathoo	–	–	–	–	–	–	–	–	–	–	–	–	432	432	–	–
Kasauli	–	–	–	–	–	–	–	–	–	–	–	–	126	126	–	–
Dugshai	–	–	–	–	–	–	–	–	–	–	–	–	258	258	–	–
Jullundur	–	–	–	–	–	–	–	–	–	–	–	–	3,861	3,861	–	–
Ferozepore	–	–	–	–	–	–	–	–	–	–	–	–	250	250	–	–
Rawal Pindi	–	–	–	–	–	–	–	–	–	–	–	–	5,351	5,351	–	–
Attock	–	–	–	–	–	–	–	–	–	–	–	–	43	43	–	–
Murree	–	–	–	–	–	–	–	–	–	–	–	–	100	100	–	–
Peshawur	–	–	–	–	–	–	–	–	–	–	–	–	632	632	–	–
Peshawur Chirat	–	–	–	–	–	–	–	–	–	–	–	–	517	517	–	–
Delhi	–	–	–	–	–	–	–	–	–	–	–	–	21	21	–	–
Meean Meer	–	–	–	–	–	–	–	–	–	–	–	–	1,364	1,364	–	–
Amritsar	–	–	–	–	–	–	–	–	–	–	–	–	42	42	–	–
Sialkot	–	–	–	–	–	–	–	–	–	–	–	–	755	755	24	–
Gurgaon	–	–	–	–	–	–	–	–	–	–	–	–	–	–	30	–
Hissar	–	–	–	–	–	–	–	–	–	–	–	–	–	–	10	–
Hushiarpur	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1	–
Kangra	–	–	–	–	–	–	–	–	–	–	–	–	–	–	10	–
Gujrat	–	–	–	–	–	–	–	–	–	–	–	–	–	–	43	–
Shapur	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Mooltan	–	–	–	–	–	–	–	–	–	–	–	–	–	–	81	–
Montgomery	–	–	–	–	–	–	–	–	–	–	–	–	–	–	18	–
Muzuffergarh	–	–	–	–	–	–	–	–	–	–	–	–	–	–	21	–
Hasarah	–	–	–	–	–	–	–	–	–	–	–	–	–	–	10	–
TOTAL	–	–	–	–	–	–	–	–	–	–	–	–	15,020	15,020	581	–

CENTRAL PROVINCES.

Seoni	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Kamptee	–	–	–	–	–	–	–	–	–	–	–	–	*640	640	–	–
Khandwa	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Narsingpur	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Nagpur	–	–	–	–	–	–	–	–	–	–	–	–	*200	200	–	–
Bilaspur	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Jubbulpur	–	–	–	–	–	–	–	–	–	–	–	–	*480	480	–	–
Hoshungabad	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–

* These are charges on account of compensation for soldiers sitting at Roman Catholic chapels.

STATEMENT of Expenses connected with the Roman Catholic Church during the Year 1876-77—*continued.*

STATION.	CHURCH.	NAME OF CHAPLAIN OR MINISTER.	Officer's Style or Designation.	Pay.	Conveyance Allowance.	Travelling Allowance.	House Rent.	Establishment for each Church.	Contingencies, including Supply of Articles by the Civil Department.	Total.	Total Public Works Charges.	Total Church Establishment.	Total Burial Ground Charges in each Station.	Fees for Baptisms and Burials.
CENTRAL PROVINCES – *continued.*				*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Sohagpur	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Assirghar	—	—	—	—	—	—	—	—	—	—	36	36	—	—
Damoh	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Bhumdara	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Wardha	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Chanda	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Raipur	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Chhindwara	—	—	—	—	—	—	—	—	—	—	—	—	—	—
			TOTAL - - - *Rs.*	—	—	—	—	—	—	—	1,356	1,356	—	—
BRITISH BURMA.														
Rangoon	Romish Church	Bishop Bigandit	—	—	—	—	—	—	3,600	3,600	175	3,775	—	—
Tounghoo	- - ditto	- - ditto	—	—	—	—	—	—	—	—	500	500	—	—
			TOTAL - - - *Rs.*	—	—	—	—	—	—	3,600	3,600	675	4,275	—	—
MADRAS.														
Presidency Town of Madras.	Church of St. Mary's	Very Rev. J. Coglan	—	3,200	360	—	—	276	—	3,836	—	3,836	—	—
Bellary	St. Mary's Church	Rev. J. H. Eyers	—	3,200	360	684	—	276	—	4,520	769	5,289	—	—
Chinglepat--St. Thomas' Mount.	St. Patrick's Church	Rev. H. O. Neill	—	3,187	240	—	—	276	—	3,703	—	3,703	—	—
Palaveran	St. Francis Xavier's Church	Rev. Fitzpatrick	—	2,200	240	—	—	276	—	2,716	370	3,086	—	—
Poonamallee	St. John, Baptist Church	Rev. T. D. Doyle	—	2,200	240	—	—	276	—	2,716	364	3,080	—	—
Ganjam—Russelcondah	- - - - - -	- - - - - -	—	- -	—	—	—	—	—	- -	7	7	—	—
Malabar—Cannanore	Church of the Blessed Trinity.	Rev. L. M. Martelle	—	2,600	360	—	—	276	—	3,236	1,040	4,276	—	—
Calicut and Malliapooram	Church of St. Mary	Rev. F. Alphonsus	—	2,000	360	576	—	180	—	3,116	—	3,116	—	—
Nilgiris—Wellington	Military Building	Rev. J. MacCarron	—	2,200	240	—	—	276	—	2,716	—	2,716	—	—
Salem—Nundisgherry	- - - - - -	- - - - - -	—	- -	—	—	—	—	—	- -	56	56	—	—
Trichinopoly	Church of the Nativity of the Blessed Virgin.	Rev. J. Joyce	—	2,200	360	—	—	276	—	2,836	283	3,119	—	—
Hyderabad—Secundera-bad.	St. Mary's Church	Rev. V. Bigi	—	2,600	360	—	—	276	—	3,236	—	3,236	—	—
Trimulgherry	St. Patrick's Church	Rev. F. Pozzi	—	2,400	240	—	—	276	—	2,916	—	2,916	—	—
Boloram	St. Francis Xavier's	Rev. P. Carlino	—	2,000	240	—	—	—	—	2,240	—	2,240	—	—

Mysore—Bangalore	The Church of Assumption	Rev. E. Gasmier	-	2,400	360	-	-	276	-	3,036	-	3,036	-	-
	St. Francis Xavier's	Rev. R. Lefelore	-	2,200	240	-	-	-	-	2,440	-	2,440	-	-
Kamthi	Immaculate Conception	Rev. F. Balmond	-	1,600	240	400	-	204	-	2,444	-	2,444	-	-
Nagpur	-	-	-	—	-	-	-	-	-	—	-	-	-	-
			TOTAL - - Rs.	36,187	4,440	1 660	-	3,420	-	45,707	2,889	48,596	-	-

BOMBAY.

Bombay	N. S. DeGloria	Rev. F. L. G. DeAtaide	-	1,740	-	-	-	-	-	1,740	-	1,740	-	-
	-	Rev. L. Meurin	Bishop	6,000	-	-	-	1,800	30	7,830	-	7,830	-	-
Colaba	Roman Catholic Chapel	Rev. Diogo Assis Dias	Vicar	290	-	-	-	-	-	290	182	472	-	-
Maligaum	Roman Catholic Church	Rev. A. L. D. Aginar	-	600	-	-	-	-	-	600	-	600	-	1
Poona	Yeroda Jail	Rev. A. Martin	-	-	-	247	-	-	-	247	-	247	-	-
	St. Joseph's Chapel	Rev. S. J. Gonsalves	R. C. Vicar	1,152	-	-	-	-	-	1,152	1,014	2,166	-	-
Rutnagiri	Roman Catholic Chapel	Rev. F. D. Correa	-	522	-	-	-	-	-	522	-	522	-	-
Tanna	- - ditto	Rev. F D. M. Gomes	Vicar General	6,818	-	-	-	-	-	6,818	-	6,818	-	-
Kattyawar	- - ditto	Rev. J. J. D'Silva	-	860	-	614	-	-	-	1,414	-	1,414	-	-
Kutch	- - ditto	- - ditto	-	-	-	-	-	228	40	268	-	268	-	-
			TOTAL - - Rs.	17,922	-	861	-	2,028	70	20,881	1,196	22,077	-	1

ABSTRACT.

	Pay.	Conveyance Allowance.	Travelling Allowance.	House Rent.	Establishment for each Church.	Contingencies, including Supply of Articles by the Civil Department.	Total.	Total Public Works Charges.	Total Church Establishment.	Total Burial Ground Charges in each Station.	Fees for Baptisms and Burials.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	R.	Rs.
INDIA	240	-	-	-	-	-	240	-	240	—	—
BENGAL	880	-	-	-	-	-	880	3,992	4,872	—	—
NORTH-WESTERN PROVINCES	5,500	-	-	-	-	-	5,500	5,917	11,417	-	71
OUDH	-	-	-	-	-	-	-	1,253	1,253	—	—
PUNJAB	-	-	-	-	-	-	-	15,020	15,020	581	—
CENTRAL PROVINCES	-	-	-	-	-	-	-	1,356	1,356	—	—
BRITISH BURMA	-	-	-	-	-	3,600	3,600	675	4,275	—	—
ASSAM	—	—	—	—	—	—	—	—	—	—	—
HYDERABAD	—	—	—	—	—	—	—	—	—	—	—
MADRAS	36,187	4,440	1,660	-	3,420	-	45,707	2,889	48,596	—	—
BOMBAY	17,922	-	861	-	2,028	70	20,881	1,196	22,077	—	—
GRAND TOTAL - - - Rs.	60,729	4,440	2,521	-	5,448	3,670	76,808	32,298	1,09,106	581	71

ABSTRACT of RETURNS of the Numbers of CHAPLAINS and MINISTERS paid by the INDIAN REVENUES, and of the Number of CIVIL and MILITARY SERVANTS of the QUEEN attending CHURCH; prepared in accordance with an Order of the House of Commons.

CHURCH ESTABLISHMENT.	Number of Chaplains and Ministers paid or subsidised.	Number of European Troops and Officers ordinarily attending Church.	Number of European and Eurasian Servants of Government, other than Soldiers, ordinarily attending Church.	Total Number of Government Servants attending Church, exclusive of Wives and Families.
CHURCH OF ENGLAND	201	23,842	3,191	27,093
CHURCH OF SCOTLAND	21	2,782	479	3,261
ROMAN CATHOLIC CHURCH	61	10,586	621	11,207
TOTAL	283	*37,210	4,291	41,501

N.B.—The total number of Christians, Europeans, and Eurasians (or Indo-Europeans), of all ages and sexes in India, is 179,680.

* These Returns were prepared in the year 1879, when a large number of British soldiers were away from their stations in the field. The total number of European soldiers in India, nearly all of whom attend churches of one denomination or other, is about 60,000. For the year 1876-77 the average attendance of British soldiers at church was 50,880, and it was then explained that those figures were "exclusive of men on guard and in hospital, and of those who attend Divine Service performed by ministers not paid by the State."

STATEMENT showing the Number of CHURCH of ENGLAND CHAPLAINS on the Regular Establishment, or other CLERGYMEN paid by GOVERNMENT, and the Number of CIVIL and MILITARY SERVANTS of the QUEEN attending CHURCH.

INDIA.

1. STATION.	2. Name of Church and Religious Denomination to which it belongs.	3. Name of Chaplain, and whether on Regular Establishment or belonging to a Society subsidised by Government.	4. Number of European Troops at the Station.	5. Estimated Average Number of European Officers and Men ordinarily attending Church.	6. Number of Covenanted and Uncovenanted Civil Servants at the Station, as shown in the last authorised Civil List.	7. Estimated Average Number of Civil Servants attending Church.			
						Europeans.	Americans.	Eurasians.	TOTAL.
Nowgong, Bundlekund	Church of England	Rev. B. Hammond, Regular Establishment.	229	187	5	5	—	2	7
Morar	Temporary Church	Rev. K. E. Barrow, Regular Establishment.	1,099	458	1	1	—	—	1
Gwalior Fortress	Barrack-room Church	ditto	395	170	—	—	—	—	—
		TOTAL	1,723	815	6	6	—	2	8

BENGAL.

					Civil List.					
Arrah - - - -	Church of England - -	Edward William Doyle, A.B., A. C. S. Chaplain. - -	- - -	- - -	12	6	12	- - -	- - -	12
Dehree - - - -			- - -	- - -	8	5	8	- - -	- - -	8
Chupra and Sarun - -			- - -	- - -	8	8	7	- - -	- - -	7
Assensole - - -	St. Paul's, Church of England.	Henry Hacon, A. C. S. Chaplain.	—	—	—		—	—	—	—
Barrackpore - - -	Church of England - -	W. B. Drawbridge, Regular Establishment.	Royal Artillery 161 European Infantry 101 Staff Officer, Assistants. Bandsmen - 54	350	—		—	—	—	—
Bankipore - - -	Christ's Church - -	William Charles Bell, Regular Establishment.	- - -	- - -	17	24	14	- - -	3	17
Goolzarbagh, Patna - -	St. John's Church - -	- - - - - - -	- - -	- - -			2	- - -	5	7
Gya - - - -	St. David's Church - -	- - - - - - -	- - -	- - -	9	8	8	- - -	- - -	8
Burrhi - - - -	- - - - - - -	- - - - - - -	- - -	- - -	- - -		- - -	- - -	- - -	A few telegraph employés.
Hazaribagh - - -	St. Stephen's, Church of England.	- - - - - - -	- - -	45	24	7	18	- - -	- - -	18
Berhampore - - -	- - - - - -	No resident Chaplain - -	- - -	One Officer of Native Regiment.	-	14	8	- - -	2	10
Bhagalpur - - -	Christ's Church - -	J. B. Archer, A. C. S. Chaplain	- - -	7	11	10	11	- - -	- - -	11
Shahebgunge - - -	*No church* - - -	- - - - - - -	- - -	1	1	—	- - -	- - -	1	1
Rampore Haut - -	No church - - -	- - - - - - -	- - -	1	1	1	- - -	- - -	- - -	1
Calcutta - - - -	St. Paul's, Church of England.	W. MacCarthy and H. C. Spring, Regular Establishment.	Many officers in staff employ live in the district.	- - -	112 Some of these are military officers in staff employ.	—	- - -	- - -	- - -	69 seat-holders, nearly all Europeans. Many other servants of Government attend the church who have not seats. This return is exclusive of wives and children.
	(In a large church like the Cathedral it is not possible to give figures for Column No. 7.)									
Calcutta - - - -	Old or Mission Church, Church of England.	Chaplain wholly independent of Government pay.	- - -	7	- - -		16	- - -	10	26
Calcutta - - - -	St. James' Church - -	J. J. B. Coles, Regular Establishment.	None - - -	None - - -	250	—	10	- - -	50	60
Kidderpore - - -	St. Stephen's, Church of England.	Joseph Spear, Regular Establishment.	- - -	15	54	—	28	- - -	7	35
The district being made up of Alipore, Hastings, Garden Reach, and Kidderpore.										
Calcutta - - - -	St. John's, Church of England.	W. H. Bray, Regular Establishment. There is usually a second Chaplain not belonging to the Regular Establishment, but not just at present.	- - -	24	- - -		5	- - -	20	25
	(The Medical College Hospital, with 50 patients on an average, who belong to the Church of England, is in spiritual charge of the Chaplain of St. John's. A large number of pensioners of Government attend this Church.)									
Calcutta - - - -	St. Thomas', Church of England. The district is bounded on the north by Dhurramtollah, on the south by Park-street, on the east by Wellesley-street, and on the west by Chowringhee.	S. B. Taylor, Regular Establishment.	- - -	5	123	—	12	- - -	73	85

NOTE.—(*a*) Several members of the Civil and Military Services residing in St. Thomas' District attend Divine Service at the Cathedral, St. John's, or the Fort Church, and in the St. Thomas' congregation are some civilians *not living in the district*.
(*b*) If the families of the covenanted and uncovenanted civilians were included, the above number would be trebled.
(*c*) St. Thomas' Church also provides accommodation for 400 charity children, the staff of the Calcutta Free School, and 205 of the general public.

STATEMENT showing the Number of Church of England Chaplains on the Regular Establishment, or other Clergymen paid by Government, &c.—*continued.*

1. STATION.	2. Name of Church and Religious Denomination to which it belongs.	3. Name of Chaplain, and whether on Regular Establishment or belonging to a Society *subsidised* by Government.	4. Number of European Troops at the Station.	5. Estimated Average Number of European Officers and Men ordinarily attending Church.	6. Number of Covenanted and Uncovenanted Civil Servants at the Station, as shown in the last authorised Civil List.	7. Estimated Average Number of Civil Servants attending Church.			
						Europeans.	Americans.	Eurasians.	TOTAL.
BENGAL—*continued.*									
Calcutta - - - - Fort William.	St. Peter's	Baker Morrell, Regular Establishment.	790 Belonging to Church of England.	572	Fort William is a purely military station, but civilians and others from Calcutta have seats in the church.—*See* next Column.	About 15 regularly attend all the year round; but many more in the cold season.	- - -	- - -	15
					Civil List.				
Chinsurah and Hooghly	Old Dutch Church, Church of England.	David George, Chaplain	- - - -	- - - -	- 13	8	- - -	3	11
Serampore	Danish Church	ditto - ditto -	- - - -	- - - -	- 1	4	- - -	4	8
Cuttack	The Epiphany, Church of England.	J. S. Sandys, M.A., Regular Establishment Visiting Chaplain to five out-stations.	8 European officers, M. N. L., and 21 others connected with Orissa Canals and Survey.	5 Also drummers and bandsmen, 5.	27 21	23	- - -	- - -	23
Pooree - - - -	St. Thomas', Church of England.	- - - -	- - - -	- - - -	4 8	4	- - -	- - -	4
Balasore - - - -	No church -	- - - -	- - - -	- - - -	8 6	4	- - -	- - -	5
Bhadruck, Janipore or Aqua Pudda.	- ditto -	- - - -	Terminus of Irrigation Works, Public Works Department.	- - - -	3 1	3	- - -	- - -	3
False Point - - -	- ditto -	- - - -	700	- - - -	2 1	2	- - -	- - -	2
Dinapore - - -	St. Luke's, Church of England.	Mathew Lamert, M.A., B.C.L., Regular Establishment.	65th Regiment, and F—3 R. A.	500	100 11	100	- - -	This class decline to declare their nationality.	100
					20	20	- - -	- - -	20
Khagul - - - -	Church of England -	Frederick Walter Robberds, Regular Establishment.	300	300	- 1	1	- - -	- - -	1
Dum-Dum - - -	St. Stephen's, Church of England.								
N.B.—In consequence of the War in Afghanistan the garrison of Dum-Dum is much reduced.									
Jessore - - - -	Christ Church, Church of England.	- - - -	- - - -	- - - -	6 9	5	- - -	1	6
Darjeeling, including—	St. Andrew's - - -	Andrew Hooper Hetty, Regular Establishment.	350	200	50 15	35	- - -	10	45
(1) Jullapahar - -	St. Luke's	—	—	—	—	—	—	—	—
(2) Kurseong - -	Christ's Church	—	—	—	—	—	—	—	—
(3) Hope Town - -	All Saints' - - -	- - - -	- - - -	- - - -	5 -	5	- - -	- - -	5
(4) Punkhabari - -	—	—	—	—	—	—	—	—	—
(5) Jalpaiguri - -	- - - -	- - - -	- - - -	- - - -	12 6	10	- - -	2	12
(6) Buxa - - -	Church of England -	- - - -	- - - -	- - - -	2 -	2	- - -	- - -	2
Dacca - - - -	- ditto - - -	None at present - - -	No European troops. Half a Native regiment, with three officers.	2	16 7	8	- - -	- - -	8
Burrisal - - - -									
Faridpur, excluding Goalundo.					7 7	Figures have not been supplied, but probably most attend when the chaplain visits the out-stations.			
Mymensingh - - -					5 5	—	—	—	—
Tipperah - - - -					5 6	—	—	—	—

Buxar	-	Robt. J. Langford, A. C. S. Chaplain.	-	-	5 6	5	-	-	5
Howrah	St. Thomas', Church of England.	Rev. D. B. Morris, Regular Establishment.	-	-	10 7	4	-	-	4
Mozufferpur	Christ's Church (Both of Church of England)	John Richardson, A. C. S. Chaplain	-	-	10 13	9	-	1	10
Motihary	St. Andrew's (Both of Church of England)		-	-	7 6	6	-	1	7
Segowlie	-	-	-	-	4 -	-	-	-	4
Durbhunga	-	-	-	-	5 5	4	-	-	4
Madhubannee	-	-	-	-	1 1	1	-	-	1
Somastipur	-	-	-	-	1 -	1	-	-	1
Seetamurhi	-	-	-	-	1 1	1	-	-	1
Hadyessore	-	-	-	-	1 -	1	-	-	1
Monghyr	St. John's, Church of England.	J. D. Cunningham, A. C. S. Chaplain.	-	-	9 9	5	-	-	5
Midnapur	Ditto - ditto	J. C. Ince, A. C. S. Chaplain.	-	-	14 12	10	-	4	14
Panchkoora		-	-	-	3 2	3	-	-	3
Contai		-	-	-	2 2	2	-	-	2
Diamond Harbour		-	-	-	3 -	-	-	3	3
Ghattal		-	-	-	- -	-	-	-	-
Ballucha		-	-	-	- -	-	-	-	-
Purneah	St. Emanuel, Church of England.	Rev. W. Wilkinson, A. C. S. Chaplain.	-	-	1 -	-	-	1	1
Dinagepur	-	-	-	-	12 9	Of all four stations, 30.	-	Of all four stations, 20.	50
Rungpur	-	-	-	-	9 5		-		-
Saidpur, Northern Bengal State Railway—officers and men.	-	-	-	-	1 5		-		-
					100 -				10
Ranchi	St. Paul's, Church of England.	J. C. Whithy, S. P. G. Chaplain.	-	4 officers of Native Regiment.	7 12	5	-	-	5
		TOTAL	2,888	2,037	1,113	523	1	192	716

NORTH WESTERN PROVINCES.

Dehra	St. Thomas' Church, Church of England.	Rev. F. S. Stewart, Regular Establishment.	None	Six officers, 2nd Gurkhas, and their families.	About 50	-	About 20	70
Mussoorie	Christ's Church, Church of England.	- - ditto	None	A large number of officers attend this church during the leave season. 26	About 20	-	About 25	45 This does not include Civil servants on leave during hot season.
Saharunpur	St. John's Church, Church of England.	Visited once a month by the Chaplain of Roorkee and Ghaziabad.	None	None	8	-	-	10
Roorkee	St. John the Baptist, Episcopalian.	Rev. W. Nicholls, Regular Establishment.	None	9 European officers and soldiers attached to the Thomason College. 54	8	-	-	8
Muzuffarnagar	St. John's Church, Church of England.	The Chaplain of Roorkee visits quarterly.	None	None 6	7	-	1	8
Meerut	Church of England	Rev. J. Rowland, Regular Establishment.	1,700	12 39	12	-	2	14
Bulandshahr	All Saints'	Rev. C. B. Westerhout, A. C. S. Chaplain.	None	None 10	7	-	1	8
Aligarh	Christ's Church	Rev. J. Stuart, C. M. S. Chaplain.	None	None 21	14	-	2	16
Muttra	- - ditto	Rev. D. P. Williams, Regular Establishment.	27 officers, 471 men	334 7	5	-	-	5

STATEMENT showing the Number of Church of England Chaplains on the Regular Establishment, or other Clergymen paid by Government, &c.—*continued.*

1. STATION.	2. Name of Church and Religious Denomination to which it belongs.	3. Name of Chaplain, and whether on Regular Establishment or belonging to a Society subsidised by Government.	4. Number of European Troops at the Station.	5. Estimated Average Number of European Officers and Men ordinarily attending Church.	6. Number of Covenanted and Uncovenanted Civil Servants at the Station, as shown in the last authorised Civil List.	7. Estimated Average Number of Civil Servants attending Church.			
						Europeans.	Americans.	Eurasians.	TOTAL.
NORTH WESTERN PROVINCES—*continued.*									
Agra	St. George's Church	Rev. D. Cowley, Regular Establishment.	1,127	671	39	50	-	-	50
Fategarh	All Souls' Memorial Church	Rev. A. L. Mitchell, Regular Establishment.	174	69	19	10	-	3	13
Mainpuri	St. Paul's Church	Rev. A. L. Mitchell, Regular Establishment. Visiting.	None	None	8	4	-	-	4
Etawa	Church of England	Rev. F. Kennedy, Railway Chaplain of Toondla. Visiting.	None	None	28	7	-	1	8
Etah	None	Rev. A. L. Mitchell, Chaplain, Fategarh, Regular Establishment. Visiting.	None	None	16	5	-	-	5
Bijnor	No Church or Chaplain	-	Return blank.	—	—	—	—	—	—
Moradabad	Church of England	Rev. J. Young, Regular Establishment.	184	10 officers and 110 men.	15	8	-	4	12
Budaon	St. Saviour's Church	Rev. M. E. Mills, Regular Establishment, Chaplain of Bareilly. Visiting.	None	None	9	6	-	1	7
Bareilly	St. Stephen's and Christ's Church.	Rev. M. E. Mills, Regular Establishment.	683	500	27	10	-	5	15
Shahjahanpur	St. Mary's Church	Rev. E. J. Hubbard, Regular Establishment.	264	132	12	7	-	-	7
Cawnpore	Memorial Church, "All Souls'".	Rev. J. F. Scobell, Regular Establishment.	1,028	563	16	10	-	-	10
Fatehpur	Church of England	None	None	None	8	4	-	1	5
Banda	St. George's Church	Rev. J. R. Hill, S. P. G. Chaplain.	A wing, 35th Madras Native Infantry.	3 officers, 3 men (drummers).	17	4	-	1	5
Hamirpur	None	As above	None	None		8	-	-	8
Allahabad	Trinity Church	Rev. J. Stephenson, Regular Establishment.	1 Regiment Infantry	12 officers, 6 men		10	-	30	40
	All Saints' Church	Rev. O. D. Watkins, A. C. S.	2 Batteries Artillery	None 40 officers and men, 5 officers and 230 men; about 700.	110	—	—	—	—
Jallnpur	Trinity Church	Rev. E. Jermyn, Regular Establishment.	None	None	13	3	-	2	5
Azamgarh	- - ditto	None	None	None	11	8	-	-	8
Mirzapur	St. John the Evangelist	None. Visited by the Rev. Stephenson, of the Regular Establishment, from Allahabad.	None	None	15	7	-	1	8
Chunar	Trinity Church	None at present. Rev. O. D. Watkins, Railway Chaplain, Allahabad, visits.	60	55					
Benares	St. Mary's Church	Rev. E. Jermyn, Regular Establishment. Rev. F. Charles, Regular Establishment.	15 officers, 544 non-commissioned officers and men.	12 officers, 273 non-commissioned officers and men, 199 non-commissioned officers and men.	21	13 1	-	1 -	15

Ghazipur	St. Thomas' Church	Rev. Landford, A. C. S. Chaplain.	None	None	22	20	—	6	26
Gorakhpur	Christ's Church	Rev. B. H. Skelton, C. M. S. Chaplain.	40th Regiment, Native Infantry.	Four officers	18	4	—	2	6
Basti	St. James' Church	Rev. B. H. Skelton, C. M. S. Chaplain. Visiting.	None	None	10	5	—	1	6
Jhansi	St. Saviour's Church	Rev. B. Hammond, Regular Establishment.	383 Protestant - 274 Roman Catholic 94 Presbyterian - 15	212	12	6	—	—	6
Jaloun	Church of England	Rev. B. Hammond, Regular Establishment, Chaplain of Jhansi, visits.	None	None	8	5	—	2	7
Lalitpur	None	As above	None	None	5	4	—	—	4
Almorah	St. Mark's Church	None. Visited by Chaplain of the Regular Establishment from Naini Tal and Ranikhet.	None	10	5	9	—	1	10
Naini Tal	St. John's Church	Rev. B. T. Atlay, Regular Establishment.	370	None	—	60	—	—	216
	American Wesleyan Methodist Mission.	Rev. Cheney		155 140 80	29	136	—	20	
Ranikhet	St. Michael's Church	Rev. A. O. Hardy, Regular Establishment.	1,379	790	—	7	—	—	7
Garhwal	Blank	As there are no Chaplains or paid Clergymen in the district			4	—	—	—	—
Tarai	Blank	ditto	ditto		3	—	—	—	—
		TOTAL	3,611	1,860	141	270	—	33	303

OUDH.

Lucknow Cantonments	All Saints' Church	Rev. J. Brunesson, Regular Establishment.	2,349	1,518	41	—	—	—	—
Lucknow Civil Lines	Christ's Church	Rev. F. Ortoff, Regular Establishment.	90	74	—	21	—	3	24
	School-room, Military Prison, Fort Muchi Bhawun.		57	36	—	—	—	—	—
Unao	None	None. Visited by Chaplain of Regular Establishment from Lucknow.	None	None	8	—	—	—	—
Bara Banki	None	None. Services held by Deputy Commissioner and Chaplain of Regular Establishment.	None	None	5	4	—	—	4
Sitapur	All Souls' Church	Rev. A. Robinson, Regular Establishment.	272	126	12	10	—	2	12
Hardoi	Blank	No Church, and no Chaplain	—	—	4	Blank.	—	—	—
Kheri	No Church	The Chaplain of Sitapur, Regular Establishment, visits.	None	None	10	Nil.	—	—	—
Fyzabad	Church of England	Rev. C. C. T. Fagan, Regular Establishment.	596	418	13	11	—	6	17
Bahraich	ditto	None. Rev. W. Brock, Chaplain, Regular Establishment, visits.	None	None	9	7	—	4	11
Gonda	ditto	None. Chaplain of Fyzabad, Regular Establishment, visits.	None	None	7	4	—	6	10

STATEMENT showing the Number of Church of England Chaplains on the Regular Establishment, or other Clergymen paid by Government, &c.—*continued.*

1. STATION.	2. Name of Church and Religious Denomination to which it belongs.	3. Name of Chaplain, and whether on Regular Establishment or belonging to a Society subsidised by Government.	4. Number of European Troops at the Station.	5. Estimated Average Number of European Officers and Men ordinarily attending Church.	6. Number of Covenanted and Uncovenanted Civil Servants at the Station, as shown in the last authorised Civil List.	7. Estimated Average Number of Civil Servants attending Church.			
						Europeans.	Americans.	Eurasians.	TOTAL.
OUDH—*contd.*									
Rae Bareli	St. James' Church	None. Chaplain of Lucknow, Regular Establishment, visits.	None	None	12	6	- -	2	8
Sultanpur	Church of England	None. Chaplain of Fyzabad, Regular Establishment, visits.	None	None	9	6	- -	1	7
Partabgarh	None	- - ditto	None	None	7	6	- -	1	7
		TOTAL	3,364	2,172	137	75	- -	25	100
		PUNJAB.							
Delhi	St. James' Church	Rev. C. J. Waterhouse, Regular Establishment.	393	171	34	8	- -	7	15
Gurgaon	Church of Epiphany	None. Chaplain of Delhi supposed to visit four times a year.	None	1 military officer in civil employ.	3	4	- -	- -	4
Karnaul	The station is not visited by a chaplain.		—	—	—	—	—	—	—
Hissar	St. Thomas' Church	Rev. George, A. C. S., chaplain.	- - - -	- - - -	18	12	- -	6	18
Rohtack	All Saints' Church	- - - - - -	- - - -	- - - -	6	4	- -	- -	4
Sirsa	St. John's Church	Rev. George visited the station	- - - -	- - - -	4	4	- -	- -	4
Umballa	St. Paul's Church	Rev. A. Irwin, Regular Establishment.	1,390	700	16	50	- -	5	55
Ludhaina	Christ's Church	Rev. A. Irwin visits once a quarter.	Two officers	1 officer	4	3	- -	- -	3
Simla	- - ditto	Rev. H. J. Mathew, M.A., sen., Regular Establishment.	300*	160	No information available.	132	- -	40	172
Kasauli	- - ditto	Rev. T. Dennis, Regular Establishment.	609	134†	3, and average number of officers on leave attending church =31.	2	- -	- -	2
Subathoo	School Church	Rev. E. M. Beasley, Regular Establishment.	Not known	Over 400‡ when the 73rd Regiment were located at Subathoo.	—	—	—	—	—
Dugshai	No return, as there is no chaplain		- - - -	350§	—	—	—	—	—
Jullundur	St. Luke's Church	Rev. A. N. Wilson, Regular Establishment.	583‖	547	12	11	- -	1	12
Hoshiarpur	- - - -	- - - -	—	—	—	—	—	—	—
Kangra	St. Luke's Church	Rev. J. H. Hocking, Regular Establishment.	72	50	No information available.	—	—	—	—
Dharmsala	St. John's Church	- - ditto	120	90	—	—	—	—	—
Amritsar	St. Paul's	Rev. J. Stamper, Regular Establishment.	256	100	18	18	- -	20	38

Dalhousie	St. John's	Rev. J. Lewin, minister	.450 ¶	188	40	35	-	-	-	35
Gurdaspur	-	-	—	—	—	—	—	—	—	—
Sialkot	Trinity Church	Rev. J. A. Stamper, Regular Establishment.	1,433	487	2	2	-	-	-	2
Lahore	Fort Church and St. James' Anarkulli Church.	Rev. W. H. Tribe, Regular Establishment.	124	77	74**	54	-	-	-	56
Meean Meer	St. Mary Magdalane	Rev. H. Murray, Regular Establishment.	900	600	-	1	-	-	-	1
Lahore Railway Church	St. Andrew's Church	Rev. A. G. P. Shepherd, A. C. S. chaplain.	-	-	74††	8	-	-	-	8
Gujranwalla	Christ's Church	Rev. A. N. W. Spens, Regular Establishment.	-	-	4	2	-	-	2	4
Ferozepore	St. Andrew's Church	Rev. C. W. Hume, Regular Establishment.	521	302	7	7	-	-	-	7
Rawal Pindi	Christ's Church	Rev. W. F. Armstrong, Regular Establishment.	1,473	519	40	24	-	-	7	31
Attock	St. Peter's Church	Rev. Corbyn, Regular Establishment.	194	97	2	2	-	-	-	2
Murree and Outposts	Church of England	Rev. W. C. Bromehead, Regular Establishment.	310	131	4	4	-	-	-	4
Jhelum	St. John's Church	Rev. J. Lapslay, A. C. S. chaplain.	None	93	30	23	-	-	7	30
Gujrat	St. Saviour's Church	- - ditto	None	None	6	6	-	-	-	6
Shahpur	St. Andrew's Church	- - ditto	None	3	3	3	-	-	-	3 Visits Shahpur once a quarter.
Mooltan	Cantonment and Christ's Church.	Rev. C. W. Hume, Regular Establishment.	1,050	643	29	28	-	-	1	29
Jhang	Church of England	Rev. Hume visits once in six months.	None	None	5	1	-	-	-	1
Montgomery	St. Patrick's, Church of England.	Chaplain of Lahore occasionally visits the station.	None	None	4	4	-	-	-	4
Muzaffargarh	Church of England	Chaplain of Mooltan visits occasionally.	None	None	3	2	-	-	-	2
Dera Ismail Khan	St. Thomas' Church	Rev. W. M. Lethbridge, Regular Establishment.	130	96	9	6	-	-	1	7
Dera Ghazi Khan	St. Andrew's Church	- - ditto	24	17	8	4	-	-	2	6
Bannu	St. George's Church	- - ditto	23	12	5	-	-	-	1	1
Rajunpur	St. Alban's Church	- - ditto	9	8	2	1	-	-	1	2
Peshawar	St. John's Church	Rev. A. W. Rebsch, B.A., Regular Establishment.	1,280	791	10	10	-	-	-	10
Nowshera	-	-	842	520	4	4	-	-	-	4
Abbottabad	St. Luke's, Church of England.	Rev. H. F. Corbyn, Regular Establishment.	None	14 officers	2	2	-	-	2	4 Visits the European troops in the Gullies during the summer.
Kohat	Church of England	Peshawar chaplain visits the station occasionally.	25	25	4	4	-	-	-	4
		TOTAL	12,513	6,467	517	485	-	-	103	588

* At Jutog.
† Average during the time the report is formed, 183.
‡ Average during the absence of the 73rd from 30 to 50.
§ Average for November 1877.
‖ Average for three years—1876, 1877, and 1878.
¶ Average.
** Includes the railway.
†† Includes Anarkulli.

STATEMENT showing the Number of Church of England Chaplains on the Regular Establishment, or other Clergymen paid by Government, &c.—*continued.*

CENTRAL PROVINCES.

1. STATION.	2. Name of Church and Religious Denomination to which it belongs.	3. Name of Chaplain, and whether on Regular Establishment or belonging to a Society subsidised by Government.	4. Number of European Troops at the Station.	5. Estimated Average Number of European Officers and Men ordinarily attending Church.	6. Number of Covenanted and Uncovenanted Civil Servants at the Station, as shown in the last authorised Civil List.	7. Estimated Average Number of Civil Servants attending Church.			
						Europeans.	Americans.	Eurasians.	TOTAL.
Nagpur	All Saints' Church	Rev. G. T. Carruthers, M.A., Regular Establishment.	Detachment of 1 subaltern and 48 non-commissioned officers and men.	21	23	19	-	24	43
Kamptee	Church of England	Rev. W. H. Gale, Regular Establishment.	-	388	7	2	-	-	2
Bhandara	ditto	Chaplain of Kamptee visits	-	-	4	3	-	2	5
Balaghât	ditto	Chaplain of Nagpur visits	-	-	4	2	-	1	3
Wardha	ditto	ditto	-	-	4	3	-	1	4
Chanda	ditto	ditto	-	-	3	2	-	1	3
Jubbulpore	Christ's Church	Rev. F. R. Mitchell, Regular Establishment.	361	170	15	14	-	-	14
Saugor	St. Peter's Church	Rev. W. J. Burdett, Regular Establishment.	348	182	10	2	-	-	2
Damoh	Church of England	Chaplain of Saugor visits	-	-	5	3	-	-	3
Seoni	ditto	Chaplain of Jubbulpore visits	-	-	8	2	-	1	3
Mandla	Is visited by Missionary Clergyman not paid by Government in any way.			—	—	—	—	—	—
Hoshangabad	St. George's Church	Chaplain of Jubbulpore visits	-	-	7	7	-	-	7
Khundwa	St. Andrew's Church	Indore chaplain visits	-	-	7	3	-	-	3
Narsingpur	Church of England	Chaplain of Saugor visits	-	-	5	3	-	-	3
Betul	ditto	Chaplain of Nagpur visits	-	-	5	3	-	-	3
Chhindwara	ditto	Chaplain of Kamptee visits	-	-	5	2	-	4	6
Raipur	ditto	ditto	-	-	7	5	-	-	5
		TOTAL	758	373	119	75	-	34	109

BRITISH BURMA.

Rangoon	Holy Trinity Church	Rev. Clement Glover Moore, M.A., Regular Establishment.	-	-	131	100	-	10	110
Rangoon—Cantonment	Christ's Church	Rev. A. G. A. Roberts, Regular Establishment.	Officers - 21 Men - 760 — 781	300	-	10	-	10	20

Thayetmyo	St. John the Baptist	Rev. C. H. Chard, Regular Establishment.	1,450	960	9	9	- -	- -	9
Toungoo	Church of England	Rev. T. W. Windley, Minister, S. P. G.	388	350	9	9	- -	- -	9
Moulmein	- - ditto	Rev. Salem Myers, Minister, S. P. G.	- - - -	3	31	25	- -	3	28
Port Blair (Andaman Islands).	Christ's Church	Rev. J. H. Taylor, B.A., Regular Establishment.	150	100	10	- -	- -	10	10
Mandalay (Upper or Independent Burma).	Church of the Lord Jesus Christ. This Church is held by the S. P. G. from the King of Burma.	Rev. J. A. Colbeck, Minister, S. P. G.	- - - -	- - - -	5	2	- -	- -	2
		TOTAL	2,769	1,713	195	155	- -	33	188

ASSAM.

Gauhati	Christ's Church	Rev. P. Nicolas, Regular Establishment.	- - - -	- - - -	8	5	- -	1	6 (Including 1 military officer in civil employ.)
Shillong	All Saint's Church	- - ditto	- - - -	5 officers	16 (Including 7 military officers in civil employ.)	15	- -	- -	15
Dhubri	None (service is held in a temporary structure not as yet named or licensed).	Chaplain of Gauhati and Shillong visits twice a year.	- - - -	- - - -	4	4	- -	- -	4
Sylhet	Sylhet Church	None. The Chaplain of Dacca visits Sylhet three or four times a year.	- - - -	- - - -	8 (Including 1 military officer in civil employ in the Public Works Department.)	3	- -	- -	3
Silchar	St. Andrew's Church	None	- - - -	5 officers	6	2	- -	- -	2
Tezpur	Church of Epiphany	Rev. S. Endle, S. P. G., Chaplain.	- - - -	- - - -	4	4	- -	- -	4
Dibrugarh	St. Paul's Church	Rev. I. Isaacson, A. C. S. Chaplain.	- - - -	1 officer	4	4	- -	- -	4
		TOTAL	- - - -	11	50	37	- -	1	38

HYDERABAD.

Amraoti	St. Thomas' Church	Rev. H. Hadon. Not on Regular Establishment, paid by the Hyderabad Administration.	- - - -	- - - -	26	Record is made only of the total number, including women and children attending church at the times of service. The foregoing number give only men belonging to the Church of England or who attend its services. The average attendance of these cannot be stated.			
Akola	All Saints' Church		- - - -	- - - -	28				
Ellichpur	St. Andrew's Church		- - - -	11	16				
Yeotmal	No churches		- - - -	- - - -	16				
Bassim			- - - -	- - - -	11				
Buldana			- - - -	- - - -	8				
Khamgaon			- - - -	- - - -	3				
Chickalda			- - - -	- - - -	2				

STATEMENT showing the Number of Church of England Chaplains on the Regular Establishment, or other Clergymen paid by Government, &c.—*continued.*

1. STATION.	2. Name of Church and Religious Denomination to which it belongs.	3. Name of Chaplain, and whether on Regular Establishment or belonging to a Society subsidised by Government.	4. Number of European Troops at the Station.	5. Estimated Average Number of European Officers and Men ordinarily attending Church.	6. Number of Covenanted and Uncovenanted Civil Servants at the Station, as shown in the last authorised Civil List.	7. Estimated Average Number of Civil Servants attending Church.			
						Europeans.	Americans.	Eurasians.	TOTAL.
HYDERABAD—*continued.*									
Bolaram	Holy Trinity Church	Rev. C. H. Pelly, M.A., Regular Establishment.	One regiment cavalry, No. on roll 488.	260	30	4	—	22	26
Aurungabad	Station Church, unconsecrated	None	None	10	—	—	—	1	1
Hingoli	St. Paul's	Rev. H. Hadon. Not on Regular Establishment; paid by Hyderabad Administration.	None	11	1	—	—	1	1
Jalna	Church of England	None	None	5 Europeans, 6 Eurasians.	1	1	—	—	1
Singsagoor	None	None	None	5	—	—	—	—	Services held at the officers' mess.
Momnabad	None	None	None	4	—	—	—	—	—
Secunderabad	St. John's, Church of England	Rev. J. R. Brandon, Regular Establishment.	698	550	9	3	—	6	—
Trimulgherry	All Saints' Church	Rev. J. W. Wynch, M.A., Senior Chaplain, H.M.I.S.	663	26 officers, 320 men	None	None	None	None	None.
Chudderghat	St. George's Church	Rev. H. Fitzpatrick. Salary paid conjointly by British and Nizam's Government in the proportion of two-fifths and three-fifths respectively.	No European troops	Military officers in civil and political employ 7; Conductor 1; 8	30	—	—	24	24
	TOTAL		1,849	1,156	181	8	—	54	62
MADRAS.									
Madras	St. George's Cathedral	Archdeacon Drury and Rev. F. Penny, Regular Establishment.	—	45	35	20	—	20	40
	St. Mary's Church, Fort St. George.	Rev. H. A. Williams, Regular Establishment.	Six companies of Her Majesty's 43rd Regiment.	280	No list of uncovenanted Civil servants.	—	—	—	—
	St. Mathias' Church, Vepery	Rev. A. C. Taylor, Regular Establishment. Rev. W. G. Hubbard, A. C. S. Chaplain.	—	Officers 8; Artificers 26; Others 24	100	25	—	35	60
	Emmanuel Church, S. Black Town.	Rev. C. H. Deane, Regular Establishment.	25	17	Not known	1	—	17	18
	St. Mark's Church, N. Black Town.	Rev. W. M. S. Babington, Regular Establishment.	—	—	—	—	—	58	58
	Chingleput	—	None	None	4	2	—	2	4
Conoor	All Saints' Church	Rev. C. Smith, Regular Establishment.	—	—	4	4	—	—	4 — This is a sanitarium, and full of visitors, most of whom are Government servants.

Kotagherry	Church	Out-station of ditto	No Government servants reside.	—	—	—	—	—	—	—
Wellington	Barrack used as a church	Rev. W. Leeming, Regular Establishment.	143	135	—	—	—	—	—	—
St. Thomas' Mount	St. Thomas Church	Rev. H. Pigot James, Regular Establishment.	336	250	—	—	—	—	—	—
Palaveran	Main Guard used a church, called "St. Stephen."	Out-station of ditto	80	40	—	—	—	—	—	—
Bangalore	St. John's Church	Rev. T. Foulkes, Regular Establishment.	29	18	—	—	—	—	—	—
	St. Mark's Church	Rev. J. Smith White, Regular Establishment.	1,800	261	54	21	-	-	8	29
	Trinity Church	Rev. G. English, Regular Establishment.	1,800	506	54	5	-	-	7	12
Tumkur Chittuldroog Shemoga Coppa Chickmagur	No churches.	These out-stations are visited by the chaplain of Bangalore.	- - - -	- - - -	5	5	-	-	- -	5
Oofsoor	School Chapel	- - - - - - -	8 officers and 1 serjeant at Remount Depôt.	8	6	3	-	-	3	6
Coconada	St. Thomas' Church	Government chaplain, but none in present charge.	- - - -	- - - -	128	13	-	-	20	33
Trivandrum	Christ's Church	Rev. W. W. Scott, Regular Establishment	6 European officers	4	1	1	-	-	- -	1
Quilon	St. Thomas' Church	Out-station of ditto	6 European officers and 8 drummers, E. I.	10	—	—	—	—	—	—
Berhampore	St. Stephen's Church	Rev. W. B. Ottley, retired Government chaplain.	- - - -	8	14	4	-	-	3	7
Chitterpur	No church	Out-station of above	- - - -	- - - -	8	4	-	-	3	7
Ganjam	- ditto	- - ditto	- - - -	- - - -	3	2	-	-	1	3
Gopaulpur	- ditto	- - ditto	- - - -	- - - -	3	1	-	-	1	2
Itchapur	- ditto	- - ditto	- - - -	- - - -	- - - -	- -	-	-	1	1
Asha	- ditto	- - ditto	- - - -	- - - -	1	- -	-	-	1	1
Russelcondah and Mulliahs	- ditto	- - ditto	- - - -	- - - -	12	7	-	-	5	12
Madura	Church	Rev. S. A. Godfrey, subsidised by Government.	- - - -	25	92	24	-	-	68	92
Nellore	Ditto	Out-station; visited by Rev. W. M. S. Babington, chaplain of N. Black Town, but up to recent date Rev. Mr. Crompton received 100 rupees per mensem for charge.	- - - -	- - - -	19	5	-	-	4	9
Kurnool	Christ's Church	- - - - - - -	- - - -	- - - -	13	8	-	-	3	11
Ootacamund	St. Stephen's Church	Rev. H. Pope, Regular Establishment.	- - - -	45	52	32	-	-	20	52
	St. Thomas' Church	Clergymen who take service during season receive 109 rupees per mensem.								This is the principal sanitarium, and is crowded with visitors during the hot season, the majority of whom are Government servants.

STATEMENT showing the Number of Church of England Chaplains on the Regular Establishment, or other Clergymen paid by Government, &c.—*continued.*

1. STATION.	2. Name of Church and Religious Denomination to which it belongs.	3. Name of Chaplain, and whether on Regular Establishment or belonging to a Society subsidised by Government.	4. Number of European Troops at the Station.	5. Estimated Average Number of European Officers and Men ordinarily attending Church.	6. Number of Covenanted and Uncovenanted Civil Servants at the Station, as shown in the last authorised Civil List.	7. Estimated Average Number of Civil Servants attending Church.			
						Europeans.	Americans.	Eurasians.	TOTAL.
MADRAS—*continued.*									
Trichinopoly	St. John's Church	Rev. F. Penny, Regular Establishment.	Most of the European troops removed to Burma. 6th Madras Native Infantry left.	100	20	11	-	9	20
Poonamallee	St. Mary Magdalane	Rev. D. W. Kidd, Regular Establishment.	82	54	-	-	-	-	Invalid depôt, receives a good many sick soldiers *en route* for England.
Tripassore	Church	Out-station of ditto	All persons, except Apothecary.						
Cannanore	St. John's Church	Rev. D. J. French, Regular Establishment.	614	300	-	4	-	6	10
Tellicherry	The Evangelist	Out-station of ditto	-	1	4	2	-	-	2
Mysore	St. Bartholomew's Church	Rev. F. G. Lys, Regular Establishment.	One Regiment, Native Infantry.	45	41	16	-	25	41
Vellore	Church	Rev. J. B. Trend, Regular Establishment.	-	9	-	4	-	-	4
Arcot	-	Out-station of Vellore Chaplaincy	-	1	-	1	-	1	2
Chittor	-	-	-	1	-	7	-	2	9
Palmanair	—	—	—	—	—	—	—	—	—
Madem Pillay	-	-	-	1	-	3	-	2	5
Shahabad	No Church	Out-station of above	-	3	3	2	-	1	3
Vizagapatam	St. John's Church	Rev. A. P. Rowe, Regular Establishment.	23	18	2	-	-	2	2
Waltair	Church	Out-station of above	14	12	5	3	-	-	3
Cuddalore	Christ's Church, belongs to S. P. G. (and repted to Government).	Rev. D. G. Clarke, Regular Establishment.	-	-	No Civil List for reference.	10	-	4	14
Vizianagram	Church of England	Rev. W. S. Trotman, Regular Establishment.	-	7	1	-	-	1	1
Bimlipatam	- ditto	Out-station of above	-	-	5	-	-	5	5
Chicacole	- ditto	- ditto	-	3	4	2	-	1	3
Calicut	- ditto	Rev. J. Sharp, Regular Establishment.	-	-	11	10	-	-	10
West Hills	-	-	100	80	—	—	—	—	—
Mulliapurra	-	-	100	80	—	—	—	—	—
Coimbatore	All Souls' Church	Out-station of above	-	6	15	12	-	2	14
		TOTAL	7,387	2,200	719	274	-	341	615

Aden	St. Mary's Church Christ's Church Steamer Point, Church of England.	Rev. A. O. Walsh, Regular Establishment.	797	333	None.				
Ahmedabad	- - -	Rev. J. F. Forbes, Regular Establishment.	214	167	26	10	- - -	- - -	10
Ahmednuggur	Christ's Church	Rev. J. B. Streeton, Regular Establishment.	478	318	30	30	- - -	- - -	30
Baroda	St. James' Church	Rev. C. H. Badham, Regular Establishment.	183	97	3	2	- - -	- - -	2
Belgaum	Christ's Church, Fort St. Mary's Church, Camp	Rev. W. Jones, Regular Establishment.	946	472	65	40	- - -	5	45
Bombay	St. Thomas' Cathedral	Rev. F. L. Sharpin, Rev. A. G. Lewis, Regular Establishment.	One regiment of European Infantry and two batteries of Artillery.	482	333	118	- - -	38	156
	Christ's Church (Byculla)	Rev. G. C. Reynell, Regular Establishment.							
	St. John's Church (Colaba)	Rev. C. F. H. Johnston, Regular Establishment.							
	St. Peter's Church (Mazagaon)	Rev. R. L. Page, A. C. S. Chaplain.							
	Trinity Church (Sonapore)	Rev. C. Gilder, S. P. G. Chaplain.							
Dapoli	St. John's Church	Rev. A. Gadney, S. P. G. Chaplain.	- - -	- - -	3	3	- - -	- - -	3
Deesa and Aboo	St. Saviour's Church	Rev. W. Wingate, Regular Establishment.	793	512	32	14	- - -	11	25
Deolali	Bungalow Church	Rev. A. Polehampton, Regular Establishment.	400	300	1	1	- - -	- - -	1
Igutpuri	- ditto	Rev. T. Corfield, A. S. C. Chaplain.	None	None	-	2	- -	3	5
Kirkee	All Saints' Church	Rev. A. L. Onslow, Regular Establishment.	637	455	—	—	—	—	—
Neemuch	Bungalow Church	Rev. H. N. Midwinter, Regular Establishment.	485	190	14	5	- -	3	8
Kolhapur	- ditto	Rev. J. Taylor, S. P. G. Chaplain.	None	20	3	3	- -	- - -	3
Nusserabad	St. Paul's Church	Rev. C. Kirke, Regular Establishment.	835	600	20	10	- -	2	12
Poona	- ditto	Archdeacon S. Stead, Regular Establishment.	Two regiments of European Infantry.	1,000	95	60	- - -	20	80
	St. Mary's Church	Rev. A. G. Cane, Regular Establishment.							
	Licensed Chapel (Ghorepore)	Rev. W. J. Ffennell, Regular Establishment.							
	Khandala Trinity Church	Archdeacon S. Stead, Regular Establishment.							
Rajkote and Bhuj*	Christ's Church and St. Andrew's Church.	Rev. G. H. Lewis, Regular Establishment.	None	12	8	8	- - -	- - -	8
Satara	St. Thomas' Church	Rev. C. Walford, Regular Establishment.	160	80	26	20	- - -	6	26
Mahableshwar	Christ's Church		None	20	None	50	during the season		50
		TOTAL	8,418	5,038	659	376	- - -	28	464

* Chaplain occasionally.

STATEMENT showing the Number of CHURCH of SCOTLAND CHAPLAINS on the Regular Establishment, or other CLERGYMEN paid by GOVERNMENT, and the Number of CIVIL and MILITARY SERVANTS of the QUEEN attending CHURCH.

INDIA.

1. STATION.	2. Name of Church and Religious Denomination to which it belongs.	3. Name of Chaplain, and whether on Regular Establishment or belonging to a Society subsidised by Government.	4. Number of European Troops at the Station.	5. Estimated Average Number of European Officers and Men ordinarily attending Church.	6. Number of Covenanted and Uncovenanted Civil Servants at the Station, at shown in the last authorised Civil List.	7. Estimated Average Number of Civil Servants attending Church.			
						Europeans	Americans.	Eurasians.	TOTAL.
Nowgong, Bundelkund	- - - -	None - - - - -	20	12 attending Church of England.		—	—	—	—
Morar - - - -	Christ's Church (old church)	None. (But services regularly performed by an officer.)	1,099*	88	—	—	—	—	—
Fortress, Gwalior - -	None - - - -	None - - - - -	395*	9	—	—	—	—	—
		TOTAL - - -	1,514	109	—	—	—	—	—

BENGAL.

Calcutta - - - -	St. Andrew's Church - -	Rev. G. G. Gillan, Regular Establishment.	- - -	41	- - -	29	—	10	39
Dum-Dum, near Calcutta -	Baptist Chapel being used by the congregation.	Missionaries of the Church of Scotland, Calcutta, officiate and receive no remuneration except travelling allowance.	- - -	34	—	—	—	—	—
		TOTAL - - -	—	75	- - -	29	- - -	10	39

NORTH WESTERN PROVINCES.

Meerut - - - -	Church of Scotland - -	Rev. J. Henderson, Regular Establishment.	1,004	64	39†	6	- - -	4	10
Agra - - - -	Havelock Chapel - -	Rev. J. G. Gregson, Missionary	1,127‡	122	39‡	21	- - -	- - -	21
Allahabad - - -	St. Andrew's Church - -	Rev. J. Lillie, Regular Establishment.	One regiment Infantry, two batteries Artillery.	40 officers and men -	110§	16	- - -	25	41
Ranikhet - - - -	Presbyterian Church - -	Rev. Phillipe, Missionary - -	1,379§	31	4§	3	- - -	- - -	3
		TOTAL - - -	3,510	257	192	46	- - -	29	75

OUDH.

Sitapur - - - -	Presbyterian Church - -	None - - - - - -	272§	48	12§	—	—	—	—
Fyzabad - - - -	Presbyterian and Wesleyan Church.	Rev. B. Paul, Missionary -	119	84	13§	11	- - -	6	17
		TOTAL - - -	391	132	25	11	- - -	6	17

PUNJAB.

Delhi	-	Rev. J. Smith, Missionary	393	20	—	—	—	—	—
Umballa	Church of Scotland	Rev. W. J. P. Morrison, Missionary.	1,390	120	16	2	- - -	- - -	2
Sialkot	Christ's Church	Rev. W. Harper, Missionary	1,432	191	—	—	—	—	—
Lahore	Union Church, Evangelical Principles.	Rev. Q. Thirde, Missionary	- - -	4	- - -	15	- - -	25	40
Macan Meer	Presbyterian	- - - -	910	30	—	—	—	—	—
Mooltan	- ditto	- - - -	1,050	32‖	—	—	—	—	—
Rawal Pindi	- ditto	- - - -	1,473	42	—	—	—	—	—
Murree and Out-post	- ditto	- - - -	310	13	—	—	—	—	—
		TOTAL - - -	6,958	452	16	17	- - -	25	42

HYDERABAD.

Secunderabad	St. Andrew's Church	Rev. W. F. Archibald, Regular Establishment.	304	188	—	—	—	—	—
		TOTAL - - -	304	188	—	—	—	—	—

MADRAS.

Madras	St. Andrew's Church	Rev. A Walker (on furlough), Regular Establishment.	58	50¶	Information not available.	46	- - -	58	104
		Rev. W. Liston, Regular Establishment.							
Bangalore	- ditto	Rev. J. Jollie	85	60¶		21	- - -	9	30
Out-stations		- - - -	334	- - -		—	—	—	—
		TOTAL - - -	477	110	- - -	67	- - -	67	134

BOMBAY.

Bombay	St. Andrew's Church	Rev. D. Macpherson, Regular Establishment.	730 Infantry and Artillery.	471; from Royal Navy 62.	146	68	- - -	22	90
Poona	Church of Scotland	Rev. T. H. Greig, Regular Establishment.	1,640	545	31	8	- - -	2	10
Kirkee and Yerrowda	- ditto	Rev. J. H. Mackary, Regular Establishment.	637	66	- - -	7	- - -	- - -	7
Kurrachee and Hyderabad (with Kotree).	- ditto	Rev. A. B. Watson, Regular Establishment.	595	57	72	19	- - -	1	20
			420	36	21	8			8
			—	—	—	—			—
			1,015	93	93	27			28
			—	—	—	—			—
Mhow	No Church Building	Rev. J. Morrison, subsidised *Rs.* 100 a month.	1,346	98	- - -	6	- - -	- - -	6
Belgaum	London Missionary Society	Rev. J. Hawker, subsidised *Rs.* 60 a month.	897	61	17	2	- - -	1	3
		TOTAL - - -	7,280	1,459	380	145	- - -	26	172

* These figures have also been shown in the Church of England statement and of the Roman Catholic statement.
† Also shown in the Church of England and Rome statements.
‖ At present attend Church of England.
‡ Also shown in the Church of England and Rome statements, and exclusive of 15 attending at Dissenting services.
§ Also shown in the Church of England and Roman Catholic statements.
¶ One regiment from Madras and one regiment from Bangalore are at present absent on field service, and consequently the number of Presbyterians at those Stations are less than on ordinary occasions.

STATEMENT showing the Number of ROMAN CATHOLIC CHAPLAINS on the Regular Establishment, or other CLERGYMEN paid by GOVERNMENT, and the Number of CIVIL and MILITARY SERVANTS of the QUEEN attending CHURCH.

INDIA.

1. STATION.	2. Name of Church and Religious Denomination to which it belongs.	3. Name of Chaplain, and whether on Regular Establishment or belonging to a Society subsidised by Government.	4. Number of European Troops at the Station.	5. Estimated Average Number of European Officers and Men ordinarily attending Church.	6. Number of Covenanted and Uncovenanted Civil Servants at the Station, as shown in the last authorised Civil List.	7. Estimated Average Number of Civil Servants attending Church.			
						Europeans.	Americans.	Eurasians.	TOTAL.
Nowgong, Bundelkund -	Roman Catholic - - -	Rev. F. Riss - - - -	54	42	—	—	—	—	—
Morar - - - -	Roman Catholic Chapel -	Rev. V. Jansen, belongs to Subsidised Society.	1,099*	174	—	—	—	—	—
Fortress, Gwalior - -	Barrack-room - - -	- - ditto - - - -	395*	84	—	—	—	—	—
Nusseerabad - - -	St. Francis - - - -	Rev. Fr. Antoninus, belongs to Subsidised Society.	- - -	Officers - - 2 Warrant Officers 1 Men - - 200	- - -	- - -	- - -	2 Warrant Officers, Medical Department.	2
		TOTAL - - -	1,548	503	- - -	- - -	- - -	2	2

BENGAL.

Hazaribagh - - -	St. Saviour's Roman Catholic Church.	Rev. F. Rahlmann, S.J., subsidised by Government.	115†	31	—	—	—	—	—
		TOTAL - - -	115	31	—	—	—	—	—

NORTH WESTERN PROVINCES.

Meerut - - - -	St. Joseph's Church - -	Rev. E. Varalli - - -	700	500	39†	6	- - -	- - -	6
Muttra - - - -	Sacred Heart of Jesus - -	Rev. Fr. Symphorien, receiving travelling allowance for visiting from Agra.	‡27 officers, 471 men	42	7‡	3	- - -	- - -	3
Agra - - - -	Roman Catholic Chapel -	Rev. Fr. S. Cornelius, paid by Government.	1,127‡	122	39‡	21	- - -	- - -	21
Moradabad - - -	- ditto - - - -	Visited by Fr. Benedict, Roman Catholic Military Chaplain of Bareilly.	184‡	1 officer and 30 men -	15‡	8	- - -	4	12
Bareilly - - - -	Roman Catholic Church -	Rev. Fr. Benedict - -	130	130	27	5	- - -	- - -	5
Cawnpore - - -	- ditto - - - -	Rev. Fr. Seraphim, subsidised -	1,028‡	146	26‡	10‡	- - -	- - -	10
Allahabad - - -	Roman Catholic Cathedral -	Rev. Fr. Francis, Military Chaplain.	‡One regiment Infantry and two batteries of Artillery=700.	50 officers and 230 men	110‡	16	- - -	50	66

	(1) Branch Church (2) Fort Church	Rev. W. Simpson, Military Chaplain	- - - -	About 700	—	—	—	—	—
Chunar	Chapel of St. Finlear	Rev. Fr. Lewis	25	22	15‡	—	—	—	—
Benares	Roman Catholic Chapel	Rev. Fr. Charles, Regular Establishment.	‡ 15 officers and 544 non-commissioned officers and men.	199 non-commissioned officers and men.	21	1	- - -	- - -	1
Jhansi	St. Joseph's Church	Rev. Fr. M. Pregent, Regular Establishment.	Roman Catholic 94	70	12‡	1	- - -	- - -	1
Naini Tal	Roman Catholic Chapel	Rev. Fr. Phillips, subsidised	370‡	155‡ 140 80	29‡	136	- - -	20	156
Ranikhet	- - - -	Rev. Fr. B. Rajusee, paid by Government.	1,379‡	165		2	- - -	- - -	2
		TOTAL	6,794	2,782	344	209	- - -	74	283

OUDH.

Lucknow Civil Lines	St. Paul's Church	Rev. Frs. Victor and Francis, Regular Establishment.	800	804	4‡	- - -	2	- - -	2
Sitapur	Roman Catholic Church	Rev. F. Fulgentius, paid by Government.	272‡	45	12‡	- - -	- - -	6	6
Fyzabad	- - Ditto	Rev. C. Boccacin	315	218	13‡	11‡	- - -	6	17
		TOTAL	1,387	1,067	29	11	2	12	25

PUNJAB.

Delhi	St. Mary's Church	Rev. W. Keegan	393	71	34	12	- - -	- - -	12
Umballa	St. Peter's Church	Rev. Hildephonses, paid by Government.	1,390	378	16	7	- - -	13	20
Simla	- - - -	Rev. Fr. Poleycarp, Missionary, not subsidised by Government.	- - - -	- - - -	- - -	50§	- - -	- - -	50
Jullundur	St. Mary's Church	Rev. F. Philip, paid by Government.	187	92	—	—	—	—	—
Sialkot	- - - -	Rev. F. Angelo, paid by Government.	1,433	191	—	—	—	—	—
Lahore	Immaculate Conception	Rev. T. Sebastian, Military Chaplain.	124	41	- - - -	27	- - -	40	67
Meean Meer	St. Joseph's Church	Rev. F. Lewis, Battocelli, on Regular Establishment.	910	206	- - - -	1	- - -	- - -	1
Ferozpore	- - ditto	Rev. F. Erewas	1,227	482	—	—	—	—	—
Mooltan	- - -	Rev. F. Felix	1,050	195	—	—	—	—	—
Rawal Pindi	- - - -	Rev. F. Lewis, Regular Establishment.	1,473	234	—	—	—	—	—
Murree and Outposts	- - - -	- - - -	310	48	—	—	—	—	—
Peshawar	St. Patrick's Church	Rev. F. Lequeux	1,280	164	10	6	- - -	3	9
Nowshera	St. Mary's Church	- - Ditto	842	160	—	—	—	—	—
		TOTAL	10,619	2,262	60	103	- - -	56	159

* These figures have also been shown in the Church of England and Scotland statements.
‡ Also shown in the Church of England and Scotland statements.
† Shown also in the Church of England statement.
§ Average.

STATEMENT showing the Number of Roman Catholic Chaplains on the Regular Establishment, or other Clergymen paid by Government, &c.—*continued.*

CENTRAL PROVINCES.

1. STATION.	2. Name of Church and Religious Denomination to which it belongs.	3. Name of Chaplain, and whether on Regular Establishment or belonging to a Society subsidised by Government.	4. Number of European Troops at the Station.	5 Estimated Average Number of European Officers and Men ordinarily attending Church.	6. Number of Covenanted and Uncovenanted Civil Servants at the Station, as shown in the last authorised Civil List.	7. Estimated Average Number of Civil Servants attending Church.			
						Europeans.	Americans.	Eurasians.	TOTAL.
Kampti - - - -	Roman Catholic Chapel -	Rev. F. Balmend, subsidised by Government.	972	208	—	—	—	—	—
Jubbulpore - - -	St. Joseph's Chapel - -	Rev. Fr. Delalex, subsidised by Government.	361*	61	15*	1	- - -	- - -	1
Saugor - - - -	Roman Catholic Chapel -	Rev. Fr. Raphal, subsidised -	348*	103	—	—	—	—	—
		TOTAL - - -	1,681	372	15	1	- - -	- - -	1

BRITISH BURMA.

Rangoon Cantonment -	St. John the Baptist - -	Rev. L. N. Bernard - -	781	162	- - -	- - -	- - -	5	5
Thayetmo - - -	St. Mary's - - - -	Rev. Father Guerin - —	1,450	270	- - -	- - -	- - -	4	4
		TOTAL - - -	2,231	432	- - -	- - -	- - -	9	9

MADRAS.

Madras - - - -	St. Mary of Angels - -	Very Rev. J. Coglan, Regular Establishment.	875	109	61	2	- - -	- - -	2
St. Thomas' Mount - -	St. Patrick's Church - -	Rev. H. O'Neill, Regular Establishment.	416	77	1	1	- - -	- - -	1
Palaveram - - -	St. Francis Xavier's - -	Rev. J. Fitzpatrick, Regular Establishment.	171	38	2	1	- - -	- - -	1
Poonamallee - - -	St. John the Baptist - -	Rev. T. D. Doyle, Regular Establishment.	167	50	1	- - -	- - -	1	1
Bellary - - - -	St. Mary's - - - -	Rev. J. H. Eyers, Regular Establishment.	1,144	150	14	1	1	2	4

Secunderabad	St. Mary's	Rev. F. Bigi, Regular Establishment.	2,859	280	15	4	- - -	7	11
Trimulgherry	St. Patrick's	Rev. F. Pozzi, Regular Establishment.							
Bolarum	St. Francis Xavier's	Rev. A. Carlino, Regular Establishment.							
Bangalore	St. Mary's	Rev. E. Gasmier, Regular Establishment.	1,889	308	54	3	- - -	1	4
Ditto	St. Francis Xavier's	Rev. R. Lefehore, Regular Establishment.							
Trichinopoly	Nativity of the Blessed Virgin Mary.	Rev. J. Joyce, S.J., Regular Establishment.	314	75	10	5	- - -	- - -	5
Wellington	Barrack-room	Rev. J. MacCarron, Regular Establishment.	463	75	—	—	—	—	—
Cannanore	Holy Trinity	Rev. Fr. Luismary, Regular Establishment.	738	350	13	1	- - -	- - -	1
Calicut and Mallaporam	Reading-room	Rev. F. Alphonsus, Regular Establishment.	100 100	29 27	1 2	— —	— —	— —	— —
		TOTAL	9,236	1,568	174	18	1	11	30

BOMBAY.

Ahmedabad	Roman Catholic	Rev. P. F. D'Oliveira	108 (R. C. 24)	14	4	- - -	- - -	4	4
Ahmednagar	- - -	Rev. A. Martin	478 (R. C. 190)	170	12	4	- - -	7	11
Colaba	- - -	Rev. B. Hafely	160 (R. C. 40)	30	12	6	1	3	10
Baroda	- - -	Rev. D. A. Lead	9 (R. C. 90)	58	—	—	—	—	—
Kirkee	- - -	Rev. R. Rive	637 (R. C. 92)	87	5	3	- - -	2	5
Deolali	- - -	Rev. P. Salinger	During the trooping season, 3,000.	200	1	- - -	- - -	1	1
Hyderabad, Sind	- - -	Rev. J. Nückel	(R. C. 113)	98	12	1	- - -	11	12
Poona	- - -	Rev. G. Weniger	(R. C. 286)	242	42	24	- - -	18	42
Sattara	- - -	Rev. J. B. M. De Souza	162 (R. C. 28)	16	—	—	—	—	—
Belgaum	- - -	Rev. G. T. Bridges	(R. C. 120)	80	—	—	—	—	—
Aden	- - -	Rev. F. Francis	797 (R. C. 240)	139	12	- - -	- - -	12	12
Deesa and Abu	- - -	Rev. F. Hillenkamp	793 (R. C. 215)	143	—	—	—	—	—
Kurrachee	- - -	Rev. F. Belz	780 (R. C. 350)	292	15	1	- - -	14	15
		TOTAL	7,114 (R. C. 1,788)	1,569	115	39	1	72	112

* Also shown in the Church of England statement.

GENERAL RETURN of CHURCH of ENGLAND CONGREGATIONS in the BENGAL PRESIDENCY—June 1873, referred to in the Bishop of Calcutta's Letter, printed on pages 5 and 6.

BENGAL.

	Station and Out-station.	Name of Clergyman.	Class.	Men.	A. Troops, Women and Children.	Total.	B. Total of Civil.	C. Government Servants.	D. British-born Subjects.	Total of Civil and Military.	Total of Charges.	REMARKS.
	Agurpara	F. de Rozario	C. M. S.				7			7	7	
12	*Arrah W. Dehree*	W. Wilkinson	A. C. S.				259	191	171	259	259	With 96 at Khagoul=355.
	Barrackpore	G. P. F. Blyth	B. E.	332	180	512	246	84	58	758	758	
	Berhampore	J. K. Stuart	,,				63	16	42	63		
3	Rampore Bauleah	- ditto	,,				21	15	15	21	170	
6	Moorshedabad	- ditto	,,				24	10	9	24		
	Bogra	- ditto	,,				22	20	16	22		
	Bhaugulpore	H. Haden	A. C. S.	6	4	10	87	36	36	97		
26	Rampore Haut	- ditto	,,				(a) 66	5	5	66	201	(a) Large railway population.
26	Sahibgunge	- ditto	,,				38	4	4	38		
	Bhaugulpore Mission Church	E. Drose	C. M. S.				30			30	30	
	Burdwan	A. P. Neele	,,				28	16	9	28	28	
	Calcutta Cathedral	B. T. Atlay C. C. T. Fagan	B. E.				(b) 290	73	68	290	516	(b) Only seat-holders and their families are included in the return for the Cathedral, and for gaol and hospital only average numbers of Protestant inmates are stated.
	,, Presbytery Jail	- ditto	,,				56			56		
	,, General Hospital	B. T. Atlay	,,				170			170		
	,, St. John's (*)	W. C. Bromhead A. H. Etty	,,				293	129	89	(c) 293	293	(*) Has also charge of the Medical College Hospital, with an average of 50 inmates, members of Church of England.
	,, Seamen's Church	A. W. Rust	Voluntary				(d) 45			45	45	(c) Only average of congregation.
	,, Old Church	J. Weliand	C. M. S.				1,020	253	108	1,020	1,020	(d) Average Sunday attendance at Church. Mr. Rust visits the ships in the river.
	,, St. Peter's	H. J. Matthew	B. E.	641	230	871	29	19	17	900	900	
	,, St. James'	P. J. Jarbo	,,				(e) 2,500	1,700	1,250	2,500	2,500	(e) An approximate estimate of all living in District and attending Church probably exaggerated.
	,, St. Thomas'	T. D. Gray	,,				773	253	184	773	773	
	,, *Kidderpore*	F. R. Michell	,,				116	75	75	(f) 116	116	(f) Only average of congregation.
	,, *Howrah* (†)	A. W. R. Quinlan	,,				226	33	(g) 6	226	226	(†) Transferred recently to Rev. W. H. Bray, S. P. G., Mr. Quinlan having been appointed to Khulduana.
	,, *Chinsurah*	J. T. Babonau	Stipendiary				113	66	52	113		
	Chandernagore	- ditto	,,				71	22	22	71	269	(g) Probably a mistake, and states number of *pure* Europeans.
4	Jessore	- ditto	,,				16	13	13	16		
32	Serampore	- ditto	,,				69	20	20	69		
	Cuttack	M. Lamert	B. E.	10	11	21	327	219	182	348		
2	Balasore	- ditto	,,				8	8	8	8	379	
1	False Point	- ditto	,,				16	16	16	16		
4	Pooree	- ditto	,,				7	7	7	7		
	Dacca	W. C. Bell	,,				151	66	66	151		
4	Burrisaul	- ditto	,,				48	28	28	48	261	
2	Comillah	- ditto	,,				50	22	22	50		
3	Mymensing	- ditto	,,				12	12	12	12		
	Dinapore	F. Orton	,,	563	114	677	(h) 200	50	50	877	- -	(h) Approximate; there is a large Eurasian population at Dinapore.
52	Khagoul (‡)	ditto	,,				96	96	96	96	- -	(‡) Attached now to Arrah.
	Darjeeling	G. D. Symonds	,,	144	52	196	(i) 100	33	33	296		(i) Probably winter population.
4	Hope Town	- ditto	,,				26			26	372	
2	Julpigoree	- ditto	,,				40	40	40	40		
	Buxa	- ditto	,,				10	10	10	10		
13	Kurseong	C. M. Wilson	- (j) -				- -	- -	- -	- -	- -	(j) Principal of St. Paul's School, Darjeeling.

	Deebrogurh (§)	Vacant	A. C. S.	-	-	-	-	85	29	24	85	- -	(§) In May placed under the charge of Rev. T. Allardice, S. P. G.
	Seven Out-stations (k)	ditto	„	-	-	-	-	-	-	-	-	- -	(k) *Viz.*, Suddya, Nagra, Tingri, Luckinpore, Seebsaugor, Golaghat, and Jeypore.
	Dum-Dum	J. S. Sandys	B. E.	477	152	629	63	10	10	692	718		
4	Goalundo	ditto	„	-	-	-	26	4	4	26			
	Gowhatty	G. Lovely	„	-	-	-	108	21	17	108			
	Shillong	ditto	„	-	-	-	73	34	34	73	205		
4	Goalpara	ditto	„	-	-	-	24	4	4	24			
	Hazareebagh	F. J. Mazuchelli	„	626	140	766	161	149	96	927			
16	Burhee	ditto	-	-	-	-	11	11	11	11	972		
6	Gya	ditto	-	-	-	-	34	23	23	34			
	Jamalpore (l)	J. C. Love	A. C. S.	-	-	-	399	17	17	399	399		(l) This includes Monghyr and Newadi.
	Kishnagur	C. K. Blumhardt	C. M. S.	-	-	-	48	30	30	48	48		
	Midnapore	J. C. Ince	A. C. S.	-	-	-	83	43	43	83			
4	Booramullah	ditto	„	-	-	-	18	16	16	18			
1	Panchcoorah	ditto	„	-	-	-	8	7	7	8	146		
4	Diamond Harbour	ditto	„	-	-	-	37	28	28	37			
	Mozufferpore	J. Richardson	„	11	6	17	240	40	40	257	257		Includes Tirhoot and Chumparun Districts with Segowlie.
	Patna (q)	W. Simpson	B. E.	-	-	-	238	229	229	238	- -		(q) Has had Mokameh with 40 members of Church of England recently added to its charge.
12	Chupra	ditto	„	—	—	—	—	—	—	—	—		
52	Goolzarbagh	ditto	„	-	-	-	50	44	20	50	—		
12	Luckeeserai	ditto	„	—	—	—	—	—	—	—	—		
	Raneegunge, &c.	G. Girling	A. C. S.	-	-	-	471	54	47	471	471		*Viz.*, Assensole, Muddehpore, Kanoo, Elumbazar, Bancoorah, and Soorie.
	Ranchee	J. C. Whitley	S. P. G.	8	16	24	66	32	32	90	90		
	Silchar and Sylhet	J. Blaich	„	8	3	11	70	20	19	81	81		
	Sonthal Pergunnahs	Vacant	-	-	-	-	10	1	1	10	10		Return sent by Postmaster.
	Tezpore	S. Endle	S. P. G.	1	1	2	25	12	12	27			
2	Nowgong	ditto	„	1	-	1	20	7	7	21	80		
2	Bishnath	ditto	„	-	-	-	8	1	1	8			
3	Mungledye	ditto	„	-	-	-	24	5	5	24			

NORTH WESTERN PROVINCES.

4	*Agra*	A. Ramsay	B. E.	775	206	981	354	201	195	1,335	1,384		
4	Allygurh	ditto	„	-	-	-	49	24	24	49			
	Allahabad (*Civil*)	G. T. Dennis	„	-	-	-	(r) 450	227	177	450	495		(r) This estimate is far too low.
4	Futtehpore	ditto	„	-	-	-	45	21	16	45			
	Allahabad (*Military*)	W. J. Hunt	„	662	371	1,033	- -	- -	- -	1,033	1,033		
	Allahabad (*Railway*)	J. B. Morewood	A. C. S.	-	-	-	826	235	All	827	826		
4	Sutna	ditto	-	-	-	-	Included in the Return above.						
	Benares	W. W. Nicholls	B. E.	396	119	515	167	92	75	682	707		
4	Mirzapore	ditto	„	-	-	-	25	12	12	25			
	Sigra	(s) H. W. Shackell	C. M. S.	-	-	-	27	9	5	25	27		(s) Mr. Shackell has a very large Missionary College.
	Banda	(t) J. R. Hill	S. P. G.	17	6	23	18	16	16	41	41		(t) Mr. Hill has mission work at Banda.
	Barielly	A. W. Irwin	B. E.	646	126	772	197	163	158	969	987		
8	Budaon	ditto	„	-	-	-	18	18	18	18			
	Cawnpore (*Civil*)	(u) S. B. Burrell	S. P. G.	-	-	-	65	26	24	65	65		(u) Mr. Burrell has a large mission at Cawnpore.
	Cawnpore (*Railway*)	(x) H. Finter	„	1	2	3	88	- -	- -	91	91		(x) Mr. Finter is Principal of the S. P. G. College at Cawnpore.

Note.—Read B. E. for Bengal Establishment; A. C. S. for Additional Clergy Society; C. M. S. for Church Missionary Society.
Read Voluntary for voluntary contributions or unpaid; Stipendiary for Clergyman not on the establishment, nor attached to a society, but receiving an allowance from Government.
The stations printed in *italics* are those at which the clergyman resides.
The antique or black figures before out-stations show the number of times they are visited during the year, which is frequently changed according to increase or decrease of population in the stations.
For S. P. G., read Society for the Propagation of the Gospel.

GENERAL RETURN of Church of England Congregations in the Bengal Presidency—*continued.*

	Station and Out-station.	Name of Clergyman.	Class.	Men.	A. Troops, Women and Children.	Total.	B. Total of Civil.	C. Government Servants.	D. British-born Subjects.	Total of Civil and Military.	Total of Charges.	REMARKS.
	NORTH WESTERN PROVINCES—*continued.*											
	Cawnpore (Military)	P. Nicolas	B. E.	708	222	930	40	7	6	970	1,009	
4	Oorai	ditto	,,	-	-	-	39	35	35	39		
	Chunar	F. S. Ferro	Stipendiary	75	54	129	224	11	11	353	387	
12	Mogulserai	ditto	,,	-	-	-	34	-	-	34		
	Futtehgurh	A. L. Mitchell	B. E.	251	78	329	99	83	83	428	527	(a) Since transferred from Futtehgurh to Shahjehanpore.
4	Hurdui (Oudh) (a)	ditto	,,	-	-	-	44	29	25	44		
4	Etah	ditto	,,	-	-	-	24	24	24	24		
4	Mynpoorie	ditto	,,	-	-	-	31	31	31	31		
	Ghazeepore	W. E. Glascott	A. C. S.	-	-	-	87	69	61	87	233	
52	Buxar	ditto	,,	-	-	-	146	28	28	146		
	Goruckpore	(b) H. Stern	C. M. S.	47	28	75	66	36	36	141	178	(b) Mr. Stern has also a large missionary charge.
6	Bustee	ditto	,,	-	-	-	37	23	23	37		
	Jounpore	(c) W. G. Mallett	,,	-	-	-	(d) 94	47	21	94	136	(c) There is a large missionary establishment at Jounpore and Azimgurh.
12	Azimgurh	ditto	,,	-	-	-	42	28	21	42		(d) Includes district.
	Jhansie	Vacant		171	49	220	39	37	31	259	259	
	Landour	E. Godfrey	B. E.	102	54	156	205	125	125	361	361	The upper row gives *summer* population, the lower the *winter* population.
	Meerut	D. P. Williams	,,	49	28	71	76	44	44	147	147	(e) Only approximate; there is a large Eurasian population at Meerut.
				1,263	321	1,584	(e) 500	200	200	2,084	- -	
4	Haupper	ditto	,,	-	-	-	11	11	11	11	2,118	
4	Bulundshuhur	ditto	,,	-	-	-	23	23	23	23		
	Morar	S. B. Taylor	,,	757	189	946	21	21	21	967	981	
2	Seepree	ditto	,,	-	-	-	5	5	5	5		
2	Goona	ditto	,,	-	5	4	9	-	-	9		
	Moradabad	W. D. Cowley	,,	219	41	260	171	151	73	431	455	
4	Bijnour	ditto	,,	-	-	-	24	24	24	24		
	Summer—*Mussoorie*	H. D. James	,,	-	-	-	600	500	500	600	(h) 700	The upper figures for summer are approximate; the lower exact. Debra population is for winter.
	Winter—*Dera Doon*	ditto	,,	-	-	-	102	-	-	102		(f) Evidently a mistake for pure Europeans.
4	Chukratta	ditto	,,	(g) 54	13	67	353	67	(f) 5	353		(g) A Scotch regiment.
	Muttra	B. Sharpe	,,	411	137	548	55	54	54	122		(h) Average level of charge.
6	Bhurtpore	ditto	,,	-	-	-	34	32	32	582	594	
	Nagode	Vacant	,,	15	16	31	12	12	12	12		
							1	1	1	32	32	
	Nowgong	ditto	,,	153	20	173	14	3	3	187	187	These two, with Banda, formerly were a chaplain's charge, but they have been vacant since the transfer to Agra of last chaplain.
	Nynee Tal	W. H. Tribe	,,	194	43	237	250	150	150	487	- -	Upper figure for summer, lower for winter population.
				177	43	220	140	80	80	360		
	Almorah	ditto	,,	18	-	18	20	20	20	38	(i) 460	(i) Average total of charge.
	Raneekhet	J. Richards	,,	355	43	398	16	16	16	414	414	
	Roorkee	J. F. A. Gavin	,,	397	149	546	55	22	22	601	758	
4	Mozuffernuggur	ditto	,,	-	-	-	21	19	17	21		
12	Shaharimpore	ditto	,,	-	-	-	137	60	6	136		
	Shahjenhanpore	C. A. Wheeler	,,	122	16	138	44	20	20	182	(k) 182	(k) This now increased by the addition of railway staff and employés.
	Toondla	F. Kennedy	A. C. S.	1	2	3	160	6	6	163	224	
12	Etawah	ditto	,,	-	-	-	36	16	16	36		
	Agra Railway Station	ditto	,,	-	-	-	25	5	5	25		

	Abbottabad	H. Corbyn	B. E.	18	25	43	25	19	2	68	(a) 266	(a) Lawrencepore, another out-station, is now unoccupied. Campbellpore is 153 miles from Abbottabad. Soldiers' families sent there in summer from Peshawur are not included.
12	Campbellpore	ditto	"	167	31	198	- -	- -	- -	198		
	Ambalta	J. E. W. Rotton	"	944	299	1,243	218	86	86	1,461	(b) 1,461	(b) The Chaplain's charge is now smaller, as one regiment is Scotch, with its own Chaplain.
	Amritsar	B. M. Behr	"	230	54	284	160	109	100	444		
4	Madhupore	ditto	"	- -	- -	- -	28	27	26	28	482	
4	Gurdaspore	ditto	"	- -	- -	- -	10	10	10	10		
	Dalhousie	J. Lewin	Stipendiary	267	29	296	305	265	265	601	(c) 520	(c) Upper for summer, lower for winter population. Average for year.
6	Bukloh	ditto	"	- -	- -	- -	120	50	50	416		
	Delhi	A. Horsburgh	B. E.	336	116	452	22	21	21	22		
	Goorgaon	ditto	"	- -	- -	- -	173	91	not stated	625		
	Ulwar	ditto	"	- -	- -	- -	21	not stated	-	21	668	
	Kurnaul	R. R. Winter	S. P. G.	- -	- -	- -	22	not stated	-	22		
	Dera Ismail Khan	W. M. Lethbridge	B. E.	86	34	120	57	57	50	57	57	
4	Dehra Ghazee Khan	ditto	"	19	24	43	68	61	61	188		
4	Edwardesabad	ditto	"	21	23	44	45	45	45	88	357	(d) The other four out-stations, Tank, Sikesar, Bakkur and Meanwali, are only used temporarily; their returns are included in these.
2	Rajanpore (d)	ditto	"	8	5	13	17	17	17	61		
	Dugshai, W. Solon	B. Morrell	"	608	131	739	7	6	5	20		
	Dhurmsala	J. H. Hocking	"	98	26	124	6	6	5	745	- -	Solon only used occasionally.
52	*Kangra* and District	ditto	"	58	18	76	154	40	40	278	398	
	Ferozepore	A. N. Wilson	"	808	225	1,033	44	6	6	120		
	Ghazeeabad	C. B. Westerhout	A. C. S.	- -	- -	- -	43	30	22	1,076	1,076	
	Hissar	D. George	"	- -	- -	- -	151	- -	- -	151	151	All railway employés.
4	Rohtuk	ditto	"	- -	- -	- -	77	77	70	77		
4	Sirsa	ditto	"	- -	- -	- -	34	34	(e) 4	34	129	(e) Probably pure Europeans only included.
	Jhelum	J. Lapsley	"	25	22	47	18	18	16	18		
6	Gujerat	ditto	"	- -	- -	- -	87	84	63	134		
	Kuthala	ditto	"	- -	- -	- -	22	22	18	22		
4	Tullagunge	ditto	"	- -	- -	- -	35	35	35	35	235	
2	Pind Dadun Khan	ditto	"	9	3	12	- -	- -	- -	12		
4	Shahpore	ditto	"	- -	- -	- -	7	7	5	7		
2	Salt Range	ditto	"	- -	- -	- -	12	12	10	12		
	Jullundur	S. H. Beamish	B. E.	584	174	758	13	13	12	13		
4	Hoshiarpore	ditto	"	- -	- -	- -	126	100	100	884		
6	Ludhiana	ditto	"	- -	- -	- -	58	42	42	58	1,008	
6	Phillour	ditto	"	- -	- -	- -	46	15	9	46		
	Kussowlie	W. A. Duke	"	350	70	420	20	- -	- -	20		
				30	20	50	550	nearly all	-	(f) 970	(g) 800	(f) The summer estimate is evidently excessive. I think 150 nearer the mark; probably the troops are included.
2	Kalka	ditto	"	- -	- -	- -	90			140		(g) Average charge for the year, assuming 550 to be the summer total for Kussowlie. Subathu was until recently a separate charge.
26	Subathu	ditto	"	496	87	583	7	1	1	7		
	Lahore (Civil)	J. R. Baldwin	"	One company of Foot and a few Artillery (h)			6	3	3	589		
4	Montgomery	ditto	"	- -	- -	- -	870	621	252	870	892	(h) These are changed from Mean Meer, and included under its return.
	Lahore Railway	E. G. Davis	Voluntary	- -	- -	- -	22	18	10	22		
4	Beas	ditto	"	- -	- -	- -	200	12	12	(i) 200		
	Shahdra	ditto	"	- -	- -	- -	35	4	4	35	260	(i) Approximate.
	Lawrence Asylum, Murree	S. Smithwhite	Stipendiary	5	9	14	25	25	25	25		
	Lawrence Asylum, Sunawur	J. Cole	"	13	15	28	136	(k) 136	136	150	150	(k) Pupils and civil officers.
	Mean Meer	E. G. Davis	Voluntary	745	226	971	484	(l) 469	469	512	512	(l) Pupils and civil officers.
	Mooltan	A. Robinson	B. E.	578	127	705	30	4	4	1,001	1,001	Mr. Davis acts for Mr. Spencer, now in Cashmir.
2	Bhawulpore	ditto	"	- -	- -	- -	186	120	93	891		
2	Jhung	ditto	"	- -	- -	- -	18	18	18	18		
3	Mozuffergurh	ditto	"	- -	- -	- -	21	21	21	21	946	Setulkimari only visited when troops are in camp.
2	Karon	ditto	"	- -	- -	- -	14	14	14	14		
	Murree and Depôt	M. E. Mills	"	353	218	571	2	2	2	2		
							(m) 600	500	nearly all	1,171	1,171	(m) This estimate may be somewhat in excess; it is only for the summer.

GENERAL RETURN of Church of England Congregations in the Bengal Presidency—*continued.*

	Station and Out-station.	Name of Clergyman.	Class.	Men.	A. Troops, Women and Children.	Total.	B. Total of Civil.	C. Government Servants.	D. British-born Subjects.	Total of Civil and Military.	Total of Charges.	REMARKS.
	PUNJAB—*continued.*											
	Nowshera	H. Murray	B. E.	495	110	605	10	9	5	615	}	
	Hoti Merdun	ditto	„	10	4	14	4	4	3	18	} 783	
	Attock	ditto	„	123	19	142	8	8	8	150	}	
	Peshawur	J. W. Adams	„	1,442	427	1,869	40	28	14	1,905	} 1,984	Includes officers and their families.
	Kohat	ditto	„	31	28	59	16	16	12	75	}	
	Rawul Pindee	M. Laing	„	1,550	373	1,923	87	(a)10	10	2,010	2,010	(a) Probably pure Europeans only.
	Sealkote	J. B. D'Aguilar	„	740	241	981	99	93	84	1,080	}	
4	Gujranwalla	ditto	„	—	—	—	92	67	60	92	} 1,189	
2	Wazirribad	ditto	„	—	—	—	17	14	14	17	}	
26	*Simla, W. Jutogh*	J. A. Mackay	„	63	14	77	{ 1,200 (b) 370	1,000 180	750 160	1,277 447	— —	(b) Both these numbers are approximate, but tolerably correct.
	Khuldunna and Gullies	A. W. R. Quinlan	„	720	—	—	—	—	—	—	720	This station has only been formed very recently for the 2 60th. Mr. Quinlan was transferred from Howrah.

CENTRAL PROVINCES.

	Indore (c)	H. Hacon	A. C. S.	66	11	77	84	64	64	161		
4	Khundwa	ditto	„	—	—	—	44	44	44	44	}	
4	Mortakha	ditto	„	—	—	—	17	13	13	17	} 232	(c) Augur is another out-station of Indore, but at present unoccupied by any member of Church of England.
2	Ruttam	ditto	„	—	—	—	9	8	8	9	}	
2	Sirdarpore and Dhur	ditto	„	—	—	—	1	1	1	1	}	
	Jabalpore	W. B. Drawbridge	B. E.	311	64	375	357	95	79	732	}	
	Pachmaree	ditto	„	122	—	122	(d) 147	147	not stated	269	} 1,023	(d) Probably all British subjects.
4	Seonee	ditto	„	—	—	—	22	20	20	22	}	
	Mandla	E. Champion	C. M. S.	—	—	—	10	9	9	10	10	
	Kamthee	W. H. Gale	B. E.	726	154	880	124	112	96	1,004	}	
4	Rampore	ditto	„	20	—	20	18	18	18	38	}	
4	Bhandwara	ditto	„	—	—	—	14	14	14	14	} 1,071	
4	Chundwara	ditto	„	—	—	—	15	15	15	15	}	
	Nagpore	G. T. Carruthers	„	30	14	44	427	376	256	471	}	
2	Betul	ditto	„	—	—	—	13	10	9	13	}	
3	Chundwaa and Warorah	ditto	„	—	—	—	47	47	37	47	} 569	
3	Wardagh and Hingunghat	ditto	„	—	—	—	38	31	31	38	}	
	Balaghat	Unvisited by any chaplain	—	—	—	—	16	16	12	16	}	
	Upper Godavery District		—	2	1	3	23	23	23	26	} 42	Unvisited.
	Saugor	G. Hammond	B. E.	274	39	313	52	42	37	365	}	
4	Dumoh	ditto	„	—	—	—	23	7	5	23	} 464	
	Sehore (e)	J. H. Wilkinson	A. C. S.	28	20	48	28	28	24	76	}	(e) This is intended to include the out-stations, but it is incorrect. I have since received separate returns from Sehore and Hoshungabad only as follows:
4	Bevara	ditto	„	—	—	—	—	—	—	—	—	
4	Hoshungabad	ditto	„	—	—	—	—	—	—	—	—	
4	Hardagh	ditto	„	—	—	—	—	—	—	—	—	
	Mhow	C. J. Waterhouse	B. E.	1,086	158	1,244	24	22	22	1,268	1,268	

	A.			B.	C.	D.	Total.
	Am.	W.					
Sehore	4	7	11	21	7	6	32
Hoshungabad	17	4	21	37	7		58

Showing a total for the two stations only of 90.

OŪDH.

	Fyzabad	J. A. Stamper	B. E.	564	137	701	40	26	18	741	891		
	Pratabgurh	ditto	„				42	(a) 10	42	42			
	Sultanpore	ditto	„				53	(a) 35	53	53			
	Gondah	ditto	„				32	32	22	32			
	Baraitch	ditto	„				23	13	13	23			
	Lucknow (Military)	F. T. S. Dyer	„	1,576	279	1,855	24	14	11	1,879	1,897		
4	Barabanki	ditto	„				18	18	12	18			
	Lucknow (Military)	T. Moore	„	87	51	138	779	295	212	917	981		
4	Oonao	ditto	„				19	19	16	19			
4	Rai Bareilly	ditto	„				45	35	35	45			
	Seetapore	W. Ayerst	„	394	84	458	51	51	32	509	543		
4	Luckhimpore	ditto	„				34	22	22	34			

(a) Families are probably omitted.

BRITISH BURMA.

	Akyab	M. C. Proby	A. C. S.	7	4	11	70	53	45	81	202		
2	Kyouk-Phyoo	ditto	„				36	not stated		36			
2	Tongkoop and Ayeng	ditto	„				10			10			
2	Sandoway	ditto	„				15			15			
3	Chittagong	ditto	„				60			60			
	Andaman Islands	T. L. Warneford	B. E.	93	5	98	75	75	70	173			
	Nicobar Islands	ditto	„				7	6	6	7			Perhaps included in return from Andaman Islands.
	Irrawaddy Stations	(a) C. Warren	S. P. G.				55	55	28	55	55		(a) Large missionary charge besides.
	Mandalay	T. E. Marks	„				40	6	(b) 35	40	40		(b) Probably those under B, instead of those under C, who are British born.
	Moulmein	C. S. P. Parish	B. E.	26	47	73	510	150	150	58	604		(c) This is only the average attendance at Church during the last three years, not the total number of Church of England people.
	Tavoy and Mergui	ditto	„				21	21	21	21			
	Rangoon (Civil)	C. R. Tollemache	„				(c) 162	81	Nearly all	162	162		
	Rangoon (Military)	W. J. Burdett	„	802	165	967	(d) 531	not stated					(d) Evidently wrong; since certified as correct.
2	Bassein	ditto	„	—	—	—	—	—	—	—	—		
	Thayet-Myo	C. H. Chard	S. P. G.	365	145	510	39	31	17	549	549		
	Tounghoo	J. Clough	B. E.	465	109	574	47	39	32	621	682		
2	Shwegyeen	ditto	„	3			58	45	6	61			

ANALYSIS I.—Showing Stations in each Province as served by Chaplains or other Clergy, and the Total of each Charge and Number of Out-Stations.

A.—CHAPLAINS' STATIONS.

	BENGAL:				PUNJAB—*continued.*		
1	Barrackpore	-	785	38	Delhi	W. 2 Out-stations	668
2	Berhampore	W. 3 Out-stations	170	39	Dehra Ismail Khan	W. 7 ditto	357
3	Calcutta Cathedral	-	516	40	Dhurmsala	W. 1 ditto	398
4	„ St. John's	-	293	41	Dugshai	W. 1 ditto	745
5	„ St. Peter's	-	900	42	Ferozepore	W. 1 ditto	1,076
6	„ St. James'	-	2,500	43	Jullunder	W. 3 ditto	1,008
7	„ St. Thomas'	-	773	44	Kusswolie	W. 2 ditto	800
8	„ Kidderpore	-	300	45	Lahore (Civil)	W. 1 ditto	892
9	„ Howrah*	-	266	46	Mean Meer	-	1,001
10	Cuttack	W. 3 Out-stations	370	47	Mooltan	W. 4 Out-stations	946
11	Dacca	W. 3 ditto	261	48	Murree and Depôt	-	1,171
12	Dinapore	W. 1 ditto	†877	49	Nowshera	W. 2 Out-stations	783
13	Dum-Dum	W. 1 ditto	718	50	Peshawur	W. 1 ditto	1,984
14	Hazareebagh	W. 2 ditto	972	51	Rawal Pindee	-	2,010
15	Darjeeling	W. 3 ditto	372	52	Sealkote	W. 2 Out-stations	1,189
16	Gowhatty	W. 2 ditto	205	53	Simla	W. 1 ditto	862
17	Patna	W. 3 ditto	288		Khuldunnah	-	720
	NORTH WESTERN PROVINCES:				CENTRAL PROVINCES:		
18	Agra	W. 1 Out-station	1,384				
19	Allahabad (Civil)	W. 1 ditto	495	54	Jabalpore	W. 2 Out-stations	910
20	Allahabad (Civil)	-	1,033	55	Kamthee	W. 3 ditto	1,071
21	Bareilly	W. 1 Out-station	987	56	Nagpore	W. 3 ditto	569
22	Benares	W. 1 ditto	707	57	Saugor	W. 1 ditto	388
23	Cawnpore (Military)	W. 1 ditto	1,009				
24	Futtehgur	W. 3 ditto	725				
25	Meerut	W. 2 ditto	2,118		OUDH:		
26	Moradabad	W. 1 ditto	455				
27	Morar	W. 2 ditto	981	58	Fyzabad	W. 4 Out-stations	891
28	Landour	-	254	59	Lucknow (Military)	W. 1 ditto	1,897
29	Mussoorie	W. 2 Out station	700	60	Lucknow (Civil)	W. 2 ditto	981
30	Muttra	W. 1 ditto	594	61	Seetapore	W. 1 ditto	543
31	Raneekhet	-	414				
32	Nynee Tâl	W. 1 Out-station	430		BRITISH BURMA:		
33	Roorkee	W. 2 ditto	758				
34	Shahjehanpore	-	182	62	Andaman Islands	W. 1 Out-station	173
	PUNJAB:			63	Moulmein	W. 2 ditto	604
				64	Rangoon (Civil)	-	162
35	Abbottabad	W. 1 Out-station	256	65	Rangoon (Military)	W. 1 Out-station	(?)1,498
36	Amballa	-	1,461	66	Tounghoo	W. 1 ditto	682
37	Amritsar	W. 2 Out-stations	482	67	Mhow†	-	1,268

TOTAL OF CHAPLAINS' STATIONS.

Main Stations	67
Out-stations	93

B.—STATIONS OF CLERGY OF A. C. S.

	BENGAL:				PUNJAB:		
1	Arrah	W. 1 Out-station	259	12	Ghazeeabad	-	151
2	Bhagulpore	W. 2 ditto	201	13	Jhelum	W. 6 Out-stations	235
3	Jamalpore	W. 2 ditto	399	14	Hissar	W. 2 ditto	129
4	Midnapore	W. 3 ditto	144				
5	Mozufferpore	W. 2 ditto	257		CENTRAL INDIA:		
6	Purneah	W. 3 ditto	135				
7	Raneegunge	W. 6 ditto	471				
8	Debroogurh	W. 7 ditto	Vacant.	15	Indore	W. 4 Out-stations	232
				16	Sehore	W. 3 ditto	76
	NORTH WESTERN PROVINCES:						
					BRITISH BURMA:		
9	Allahabad (Railway)	W. 1 Out-station	826				
10	Ghazeepore	W. 2 ditto	235	17	Akyab	W. 4 Out-stations	202
11	Toondla	W. 2 ditto	224				

TOTAL OF A. C. S. STATIONS.

Main Stations	17
Out-stations	49

* Transferred to S. P. G.

† Omitted from Central Provinces.

ANALYSIS I.—Showing Stations in each Province as served by Chaplains or other Clergy, &c.—*continued.*

C.—STATIONS OF CLERGY, S. P. G.

	BENGAL:				PUNJAB:		
1	Ranchee	W. 1 Out-station	90	7	Kurnaul		57
2	Silchar	W. 1 ditto	30				
3	Tezpore*	W. 3 ditto	65				
	Howrah		266		BRITISH BURMA:		
	NORTH WESTERN PROVINCES:			8	Irrawaddy Station		55
4	Banda		41	9	Mandalay		40
5	Cawnpore (Civil)		65	10	Thyet-Myo		549
6	Cawnpore (Railway)		91				

TOTAL OF S. P. G. STATIONS.

Main Stations	11
Out-stations	5

D.—STATIONS SERVED BY CLERGY OF C. M. S.

	BENGAL:				NORTH WESTERN PROVINCES:		
1	Agurpara		7	6	Benares (Sigra)		27
2	Bhagulpore Mission Church.		30	7	Goruckpore	W. 1 Out-station	178
3	Burdwan		28	8	Jounpore	W. 1 ditto	136
4	Calcutta Old Church		1,020		CENTRAL PROVINCES:		
5	Kishnagur		8	9	Mandla		10

TOTAL OF C. M. S. STATIONS.

Main Stations	9
Out-stations	2

E.—STATIONS SERVED BY OTHER CLERGY.

	BENGAL:				PUNJAB:		
1	Chinsurah	W. 3 Out-stations	269	5	Dalhousie	W. 1 Out-station	520
2	Kurseong		—	6	Lahore (Railway)	W. 2 ditto	260
3	Seamen's Church, Calcutta		45	7	Lawrence Asylum, Murree		150
	NORTH WESTERN PROVINCES:			8	ditto Sunawur		512
4	Chunar	W. 1 Out-station	387				

TOTAL OF STATIONS SERVED BY OTHER CLERGY.

Main Stations	8
Out-stations	7

ABSTRACT.

A.	Stations served by Chaplains		67	A.	Out-stations served by Chaplains		93
B.	Ditto	A. C. S. Clergy	17	B.	Ditto	A. C. S. Clergy	49
C.	Ditto	S. P. G. Clergy	10	C.	Ditto	S. P. G. Clergy	5
D.	Ditto	C. M. S. Clergy	9	D.	Ditto	C. M. S. Clergy	2
E.	Ditto	other Clergy	8	E.	Ditto	other Clergy	7
	GROSS TOTAL STATIONS		111		TOTAL OUT-STATIONS		156

* Exclusive of out-stations, for which no return has been sent.

ANALYSIS II.—Showing Number and Class of Clergy ministering to English Congregations.

A.—37 Senior Chaplains.	
32 Junior ditto.	
B.—16 Clergy of A. C. S.	
C.—11 Missionaries of S. P. G.	
D.— 9 Missionaries of C. M. S.	
E.— 8 other Clergy.	
TOTAL of Clergy - -	113

ANALYSIS III.—Showing approximately the Totals of their Collective Charge and the Average falling under each Charge.

A.—Total of Chaplains' charges - - - - - - -	*53,709
B.—Ditto - A. C. S. ditto - - - - - -	*4,340
C.—Ditto - Missionary charges (European only) - - -	2,848
D.—Ditto - charges served by other Clergy - - -	2,173
APPROXIMATE TOTAL of Church of England Congregations -	63,070
A.—Average total of a Chaplain's charge - - - -	778
B.—Ditto - - an A. C. S. ditto - - -	256
C.—Ditto - - a Missionary English ditto - - -	142
D.—Ditto - - charges served by other Clergy - -	261

GENERAL REMARKS.

1. The Bishop of Calcutta, being absent on visitation in Bengal and Burma, desired me, in April last, to correct and tabulate the returns of English congregations from the various stations of the Presidency. There has been great difficulty, and consequent delay, in obtaining these, which has prevented me, until now, from completing a general return in such form as would be satisfactory to the Government of India; and even now I must regret that it fails in completeness, as the following Clergy have not yet sent me in returns:

Reverend W. Simpson, Chaplain of Patna, for his out-stations of Chupra and Luckeeserai.
" S. Endle, S. P. G. Missionary, for Out-stations of Tezpore, Assam.
" W. Wilkinson, A. C. S., for Out-stations of Sehore, Central India.
" W. J. Burdett, Chaplain of Rangoon Cantonments, for his Out-station, Bassein.
" J. Clough, Chaplain of Tounghoo, for his Out-station, Shwegyeen.
" G. M. Wilson, St. Paul's School, Darjeeling, for Out-station of Kurseong.

2. With these exceptions, the returns have been obtained from every English station and out-station of the Presidency, as carefully as possible, after frequent reference to the Clergy and local Magistrates for explanation and correction. For the military, in all the stations, and for civilians, in nearly all the smaller stations, their numerical accuracy may be relied on; but for stations in the plains, where there is a large civil population, as Allahabad, Lucknow, Lahore, Meerut, the districts in Calcutta, &c., and for most of the hill stations, strict numerical accuracy has not been attained, and the returns must be regarded as more or less approximate estimates. In only one or two instances, specially noted, do these appear to me to err on the side of excess; for nearly all the stations the error in the statements of their civil population, if any, is on the side of defect, and in some, as in most of the Calcutta districts and a few other stations, also specially noted, the Clergy have only returned the average number of their congregation, finding it impossible to return accurately all in their district or station who profess themselves members of the Church of England, or have attended its services. If the number of these could have been obtained, the final total of the Church of England would, doubtless, be increased by several thousands; †but this the Clergy have been unable to accomplish, as also to determine accurately, in all cases, the civil status and the precise degree of mixed descent, not having the machinery for an actual house-to-house census, without which accuracy on these points is impossible in stations where there is a large, mixed, widely scattered, and shifting population.

For the hill stations returns have been framed both for summer and winter, and an average struck from these for the whole year.

3. It should be noted, however, that the mere statement of the numbers of the English congregations in India does not represent the whole of the work of the English Church and Clergy. The latter being in many stations the only Ministers of religion, and, in all, the representatives and almoners of the richest Christian community, have to visit and relieve, or to baptize and bury, many who do not professedly belong to their communion, and this, in stations were there is a large and poor Eurasian population, adds very considerably to their work. Another important branch of their work too, not shown by the figures stating the numbers of their congregations, is the management of all station charitable institutions and the pastoral charge of schools, hospitals, and jails.

4. The

* In calculating these, I have added estimate for the few out-stations omitted in B. Debrooghur and its out-stations are included, and one added for it to the number of A. C. S. Clergy, so as not to affect the average.

† The Chaplain of St. John's, Calcutta, who returns his average congregation as 293, says: "Calculate my district to contain 2,000 Christians, half of whom are poor; of the latter the majority are Roman Catholics (Indo-Portuguese), but they require at least as much attention and care from us for their bodily wants as if they were members of the Church of England, their own Church being so poor that, if it were not for us, they would be starved." The same remark would apply to Allahabad and most of the larger cities of India.

4. The total number of Chaplains on the establishment is 90, from which, however, must be subtracted at the present—

(1). Absent on furlough or medical certificate	11
(2). Vacant Chaplaincies	8
(3). Archdeacon and Bishop's Chaplain	2
	21

leaving 69 Chaplains for station-work, by whom 67 main and 93 out-stations are served. In addition to these, as will be seen from Analysis I., 44 main and 63 out-stations are served by 16 Clergy of the Additional Clergy Society; 10 Clergy of the Society for the Propagation of the Gospel, nine Clergy of the Church Missionary Society, and eight other Clergy unconnected with any Society and not on the Establishment. These are employed and in part paid by the Government in order to provide for the great increase in the number of English congregations and the additional strength of the army in India which has taken place within the last 15 or 20 years, without a corresponding increase in the number of Chaplains.

5. Considerable inequality is to be noticed in the totals of the respective charges, some showing a population of 2,000 and upwards, others of 200, or in a few instances of less, the average of each charge being for a Chaplain 778; for the Clergy, Additional Clergy Society, 256; for the Missionary Clergy ministering to English congregations 142, and for other Clergy 261.

The larger populations are, with one or two exceptions, almost entirely military, and though it may be considered that a charge of 2,000 soldiers is too large for one man to undertake and fulfil satisfactorily, and in fact, in past years when the number of English congregations was smaller than it now is, these large stations were worked by two Chaplains, yet the work of a military charge is more compact, uniform, and within the compass of one man than a civil charge of equal numbers. Almost all the larger stations, as shown both by the average and by Analysis I., are served by Chaplains of the Establishment, the smaller by the Additional Clergy Society, Missionary and other Clergy. Of the comparatively few small stations served by Chaplains, almost all have out-stations attached to them, involving much travelling over a considerable amount of country in the periodical visits to them—a necessity unavoidable if the offices of religion are to be supplied to the residents of the many smaller civil stations and military outposts and distributed throughout the Presidency.

6. In comparison with the population of many English town parishes the charge of an Indian Chaplain does not appear large; but from the gross population of the former a very large proportion has to be subtracted for Nonconformists who, having their own chapels and ministers, and organised systems of work, add little to the work of the Clergyman, and, in addition to the reduction from this cause, the labour of every large spiritual charge in England is lightened to the incumbent by the assistance of one or more Curates, whereas the Indian Chaplain has to work singlehanded. The number of unoccupied laity, both men and women, too, in England, who have the time, the means, and the will to help the Clergy, is much larger than in India, and lessens their work considerably. It must also be taken into account that the heat of the climate, the frequency of epidemics, the much greater proportion of adults to children, the far greater distances to be travelled in an Indian station than in a compact English town parish, add largely to the work of the Indian Chaplain, and, on the whole, 10 years' experience as a Curate and incumbent in England, and as many as a Chaplain in India, enable me to say that the work which falls upon the latter in a station of average size exceeds, in amount, arduousness, and risk to health, the work which falls to the lot of a Clergyman in an ordinary town parish in England.

J. Baly, Archdeacon of Calcutta.

[3]

EAST INDIA (ECCLESIASTICAL DEPARTMENT).

RETURN showing in Detail the EXPENDITURE of the ECCLESIASTICAL DEPARTMENT of the GOVERNMENT of INDIA for the Year 1876–7, including the Name, Official Style and Designation, Ecclesiastical Connection, Salary, and Allowances of each CHAPLAIN or MINISTER in the Service of the GOVERNMENT, with the Average Attendance of the CIVIL and MILITARY SERVANTS of the QUEEN at the Religious Services conducted by him.

(*Mr. Baxter.*)

Ordered, by The House of Commons, *to be Printed,*
16 *February* 1880.

[*Price 7 d.*]

Under 6 *oz.*

EAST INDIA (SILVER).

RETURN to an Address of the Honourable The House of Commons, dated 11 August 1879;—*for*,

"COPY or EXTRACTS of PAPERS from HER MAJESTY'S REPRESENTATIVES and CONSULS in FOREIGN COUNTRIES having reference to the SILVER QUESTION (in continuation of Parliamentary Paper, No. 208, of the present Session)."

India Office,
11 August 1879

EDWARD STANHOPE,
Under Secretary of State.

(Mr. Edward Stanhope.)

Ordered, by The House of Commons, *to be Printed*,
12 *August* 1879.

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BOMBAY BRANCH
OF THE
Royal Asiatic Society.
9 Class . Jaudy/80 -

COPY or EXTRACTS of PAPERS from HER MAJESTY'S REPRESENTATIVES and CONSULS in FOREIGN COUNTRIES having reference to the SILVER QUESTION.

UNITED STATES.

LETTER from the Right Honourable Sir *Edward Thornton*, K.C.B., to the Marquis of *Salisbury*, K.G.

(Commercial—No. 36.)

Washington, 19 May 1879.

I HAVE the honour to inclose copies of a Bill and of an amendment to it, relating to gold and silver coins, and to coinage, which may at the present time be interesting to Her Majesty's Government. The Bill was first submitted to the House of Representatives, on the 21st ultimo, by Mr. Warner, a Member for Ohio, and an adherent of the Democratic party. Since that time the provisions proposed by the Bill have been discussed with great earnestness and even acrimony.

The first and second sections lay down and set forth the value and weight of the gold and silver coins which are to be current in this country.

The third section, which is the most important, provides that any owner of silver bullion may deposit the same at any mint, to be formed into bars or dollars, at the rate of 412½ grains weight, for his benefit. Sections 4, 5, 6, and 7 are of comparatively little interest. By Section 8 the Secretary of the Treasury is authorised and required to receive deposits of gold or silver coin or bullion, and to issue certificates in exchange which shall be received at par in payment of all dues to the United States, including duties on imports.

Section 10 proposes that the President should inform such foreign Governments as he may deem advisable that the United States are ready to co-operate with other nations in the establishment of a common ratio between gold and silver.

The amendment to the Bill, which was proposed by Mr. Springer, a Member from Illinois, is a substitute for Section 3 of that Bill, modifying it in some particulars. Some other amendments were offered to that proposed by Mr. Springer. Amongst them was one to limit the deposits of silver to the produce of that metal in the United States, but it was rejected. The principal point of another amendment, copies of which are enclosed, was that the value of the bullion deposited should be decided by the average market-price of silver bullion at New York and San Francisco during the week preceding such deposit. This amendment was adopted by means of the casting vote of the Speaker in the affirmative, the numbers having been 105 on each side.

But notwithstanding the approval of this amendment, Mr. Springer's amendment coupled with it, was rejected on the 17th instant, by 171 votes to 3[illegible] that the Bill is now before the House as it was originally reported.

If it should be passed by both Houses and approved by the President, it apparently authorise unlimited coinage of silver into dollars, open to all the silver in the world, a market in which dollars could be purchased at about 84 per cent., inundate the United States with silver coins, and probably drive gold out of circulation.

UNITED STATES.

But the opponents of the measure have hopes that it will barely be passed by the House of Representatives, that it will not be sanctioned by the Senate, and that, even if it should reach the President, he will veto it.

The House of Representatives will not meet again till to-morrow, when a vote may possibly be taken on this Bill.

(Enclosures.)

46TH CONGRESS, 1ST SESSION.

H. R. 564.

IN THE HOUSE OF REPRESENTATIVES.

21 April 1879.—Read twice; referred to the Committee on Coinage, Weights, and Measures, and ordered to be printed.

30 April 1879.—Reported, with amendments.

1 May 1879.—Ordered to be printed.

Omit the parts struck through and insert the parts printed in *italics*.

Mr. WARNER, on leave, introduced the following Bill:

A Bill to amend certain sections of the Revised Statutes of the United States relating to coinage and coin and bullion certificates, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section three thousand five hundred and eleven of the Revised Statutes of the United States be amended so as to read as follows:

"Section 3511. The gold coins of the United States shall be a one-dollar piece, or unit; a quarter-eagle, or two-and-a-half-dollar piece; a three-dollar piece; a half-eagle, or five-dollar piece; an eagle, or ten-dollar piece; and a double-eagle, or twenty-dollar piece. And the standard weight of the gold dollar shall be twenty-five and eight-tenths grains; of the quarter-eagle, or two-and-a-half-dollar piece, sixty-four-and-a-half grains; of the three-dollar piece, seventy-seven and four-tenths grains; of the half-eagle or five-dollar piece, one hundred and twenty-nine grains; of the eagle or ten-dollar piece, two hundred and fifty-eight grains; of the double-eagle, or twenty-dollar piece, five hundred and sixteen grains."

Section 2. That section three thousand five hundred and thirteen of the Revised Statutes of the United States be amended so as to read as follows:

"Section 3513. The silver coins of the United States shall be a dollar, or unit; a half-dollar or fifty-cent piece; a quarter-dollar, or twenty-five-cent piece; a dime, or ten-cent piece. And the weight of the dollar shall be four hundred and twelve and one-half grains troy; the weight of the half-dollar shall be twelve grams and one-half of a gram; the quarter-dollar and the dime shall be, respectively, one-half and one-fifth of the weight of said half-dollar. And silver dollars in the Treasury of the United States, when reduced in weight by natural abrasion more than one per centum below the standard weight prescribed by law, shall be recoined."

Section 3. That section three thousand five hundred and twenty of the Revised Statutes of the United States be amended so as to read as follows:

"Section 3520. Any owner of silver bullion may deposit the same at any mint, to be formed into bars, or into standard ~~silver~~ dollars of the weight of four hundred and twelve and one-half grains troy, for his benefit, and no deposit of silver for other coinage shall be received; and silver bullion contained in gold deposits, and separated therefrom, may be paid for in silver coin: *Provided,* That it shall be lawful to refuse at the mint any deposit of *bullion of* less value than one hundred dollars and any bullion so base as to be unsuitable for the operations of the mint."

Section 4. That section three thousand five hundred and twenty-four of the Revised Statutes of the United States be amended so as to read as follows:

"Section 3524. The charges for melting and refining when bullion is below standard, for toughening when metals are contained in it which render it unfit for coinage, for copper used for alloy when the bullion is above standard, for separating the gold and silver when these metals exist together in the bullion, and for the preparation of bars, shall be fixed from time to time by the Director, with the concurrence of the Secretary of the Treasury, so as to equal, but not exceed, in their judgment, the actual average cost to each mint and assay-office of the material, labour, wastage, and use of machinery employed in each of the cases aforementioned."

Section 5.

Section 5. That section three thousand five hundred and twenty-seven of the Revised Statutes of the United States be amended so as to read as follows:

"Section 3527. Silver coins of less denominations than one dollar shall be paid out at the several mints, and at the assay-office in New York City, to the extent they may be required in exchange for gold coins or ~~the~~ standard silver dollars, or United States notes, at par, in sums not less than fifty dollars. It shall be lawful also to transmit parcels of the same, from time to time, to the assistant treasurers, depositaries, and other officers of the United States, for exchange, under general regulations proposed by the Director of the Mint, and approved by the Secretary of the Treasury. And silver coins of less denominations than one dollar, when presented at the Treasury or any sub-treasury or depository of the United States, in sums not less than ~~fifty~~ *twenty* dollars, shall be received in exchange for money of full legal tender."

Section 6. That section three thousand five hundred and eighty-five of the Revised Statutes of the United States be amended so as to read as follows:

"Section 3585. The gold coins of the United States and ~~the~~ standard silver ~~dollar~~ *dollars* shall be a legal tender in all payments at their nominal value, when not below the standard weight and limit of tolerance provided by law for the single piece, and, when reduced in weight below such standard and tolerance, shall be a legal tender at valuation in proportion to their actual weight."

Section 7. That Section three thousand five hundred and eighty-six of the Revised Statutes of the United States be amended so as to read as follows:—

"Section 3586. The silver coins of the United States, of smaller denominations than one dollar, shall be a legal tender at their nominal value for any amount not exceeding twenty dollars in any one payment."

Section 8. That Section two hundred and fifty-four of the Revised Statutes of the United States be amended so as to read as follows:—

"Section 254. The Secretary of the Treasury is authorized and required to receive deposits of gold or silver coin and *gold or silver* bullion, with the Treasurer or any assistant treasurer of the United States, in sums not less than twenty dollars, and to issue certificates therefor, in denominations of not less than *five* ~~ten~~ dollars each, corresponding with the denominations of the United States notes. The coin and bullion deposited for, or representing the certificates of deposit, shall be retained in the Treasury for the payment of the same on demand. And certificates representing coin in the Treasury may be issued in payment of interest on the public debt, which certificates, together with those issued for coin and bullion deposited, shall not at any time exceed twenty per centum beyond the amount of coin and bullion in the Treasury; and the certificates for coin and bullion in the Treasury shall be received at par in payment for all dues to the United States, including duties on imports, *and may be computed as part of the lawful-money reserve of national banks.*"

Section 9. That from and after the passage of this Act only coins of smaller denominations than one dollar shall be fabricated on Government account; and in converting bullion into bars or coin for depositors, precedence shall be given in the order in which deposits are made; but this provision shall not prohibit the delivery of coin or stamped bars in exchange for bullion as soon as its value is ascertained.

Section 10. *That after the passage of this Act the President shall signify to such foreign Governments as he may deem advisable, that the United States is ready to co-operate with other nations in the establishment of a common ratio between gold and silver.*

Section ~~10~~ 11. All Acts or parts of Acts inconsistent with the provisions of this Act are hereby repealed.

46TH CONGRESS,
1ST SESSION.

H. R. 564.

IN THE HOUSE OF REPRESENTATIVES.

13 May 1879.—Ordered to be printed.

AMENDMENT proposed by Mr. *Springer* to the Bill (H. R. 564) to amend certain Sections of the Revised Statutes of the United States relating to coinage and the deposit of coin and bullion in the Treasury for certificates, viz.: Substitute for Section 3 the following:—

Section 3. That Section Thirty-five hundred and twenty of the Revised Statutes of the United States be amended so as to read as follows:—

"Section 3520. Any owner of silver bullion may deposit the same at any mint to be formed into bars of fine silver, or coined into standard dollars of the weight of four hundred and twelve and one-half grains troy, as herein provided, and no deposit of silver, other than as herein provided, shall be received. No deposit shall be of less value than one hundred dollars, nor of bullion unsuitable for the operations of the mint. The

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Secretary of the Treasury shall cause the bullion so deposited to be coined into standard silver dollars, to the capacity of the mints, in connection with other coinage authorised by law. He shall ascertain the market value of all silver bullion at the time it is deposited, and he shall issue therefor certificates, in denominations of not less than five dollars, corresponding with the denominations of the United States notes, each dollar indicated in such certificates to represent four hundred and twelve and one-half grains of standard silver; and said certificates to the amount of the market value of the bullion so deposited shall be paid to the person depositing the same; and the remaining certificates, representing the difference between the market value of the bullion and the nominal value of the certificates, shall be placed in the Treasury of the United States, and shall be deemed a part of the current revenue. The certificates issued in pursuance of this Section shall be received at par in payment of all dues to the United States, including duties on imports, and shall be a legal tender in payment of the ordinary and current expenses of the Government, and shall be redeemed by the United States on demand in standard silver dollars to the amount such coin may be in the Treasury, and if such coin be not in the Treasury, in silver bullion, and an amount of such bullion or dollars equal to the outstanding silver certificates herein authorised to be issued shall be retained in the Treasury for such redemption. The Secretary of the Treasury and the Director of the Mint shall make such regulations for carrying this Section into effect as will best protect the interests of the United States.

AMENDMENTS proposed by Mr. *Buckner* to Section 8.

In line 9 strike out "five" and insert "twenty."

In line 15 strike out beginning with word "together" to word "Treasury" in line 17.

In line 18 strike out the words "coin and."

At the end of the Section add: "*Provided*, That all certificates for gold or silver bullion shall be rated at the market value of bullion, at the city of New York, at the time of the deposit."

EXTRACT from the "Congressional Record," 18th May 1879.

UNITED STATES COINAGE BILL.—Mr. *Ewing's* Amendment.

THE first question was upon the amendment of Mr. Ewing to the amendment of Mr. Springer, to strike out of the amendment of Mr. Springer all after the word "law," in line 14, and insert the following:—

He shall issue and deliver to the depositor of such bullion certificates, in denominations at the option of the depositor, corresponding with the denominations of United States legal tender notes, to an amount equal to the value of such bullion, which amount shall be determined by the average market price of silver bullion in the cities of New York and San Francisco during the week preceding such deposit. The standard dollars coined from such bullion shall, to the extent of 40 per cent. of the aggregate amount of the certificate so issued, be held for the redemption thereof, and the remainder of such dollars shall be applied to the payment of the interest and principal of the public debt. The certificates so issued shall be received at par for all dues to the United States and in payment of the current expenses of the Government, and shall be redeemable in standard silver dollars. Any silver dollars now or hereafter in the Treasury may be used in redemption of such certificates.

FURTHER LETTER from the Right Honourable Sir *Edward Thornton*, K.C.B., to the Marquis of *Salisbury*, K.G.

(Commercial.—No. 39.)

Washington, 26 May 1879.

WITH reference to my Despatch, No. 36, of this series, and of the 19th instant, I have the honour to enclose copies of the Bill relating to gold and silver coins, and to coinage, as it has been passed by the House of Representatives.

Your Lordship will perceive that many amendments have been introduced into the Bill, which was enclosed in my Despatch above mentioned. Perhaps the most noteworthy of these is one which was submitted on the 20th instant by

by Mr. Marsh, a Member for Illinois, and of the Republican party, and which proposed that the charges for converting gold and silver bullion into coin should be the difference between the market value of the bullion in New York and the legal tender value of the coin. Somewhat to the surprise of the Democratic party, this amendment was agreed to by a vote of 117 to 105. It will doubtless check the desire of the owners of silver bullion to offer it to the Treasury for conversion into silver dollars. The Bill was finally passed on the 24th instant by 114 votes to 97, a majority of 17.

As the Bill now stands its principal points are that it fixes the weight of the standard silver dollar at 412½ grains; it allows the owners of silver bullion to deposit it at any mint to be made into bars or dollars on payment of the charges as above mentioned; it makes the silver dollar legal tender in all payments at their nominal value; the Secretary of the Treasury is required to pay silver dollars on equal terms with gold coin in liquidation of all kinds of money obligations against the Government, which will naturally include interest on United States Bonds. The Bill also authorises the issue of certificates for gold or silver coin or bullion and of certificates, in payment of interest on the public debt, both classes of certificates being payable for duties on imports.

The Bill has been transferred to the Senate, but it is much doubted whether that body will sanction it, at least during the present Session.

(Enclosure.)

EXTRACT "Baltimore Sun," 26th May 1879.

THE WARNER SILVER BILL.

Full text of the Measure as finally amended and passed.

THE full text of the Warner Silver Bill, as passed by the House of Representatives, Saturday, is as follows, its title being, "A Bill to amend certain sections of the Revised Statutes of the United States relating to coinage and coin, and bullion certificates, and for other purposes:"

Be it enacted, that Section 3511 of the Revised Statutes of the United States be amended, so as to read as follows:

"Section 3511. The gold coins of the United States shall be a one-dollar piece or unit, a quarter-eagle, or two-and-a-half-dollar piece, a three-dollar piece, a half-eagle, or five-dollar piece, an eagle, or ten-dollar piece, and a double-eagle, or twenty-dollar piece, and the standard weight of the gold dollar shall be 25 8–10 grains; of the quarter-eagle, or two-and-a-half dollar piece, 64½ grains; of the three-dollar piece, 74 4–10 grains; of the half-eagle, or five-dollar piece, 129 grains; of the eagle, or ten-dollar piece, 258 grains; of the double-eagle, or twenty-dollar piece, 516 grains."

Section 2. That Section 3513 of the Revised Statutes of the United States be amended, so as to read as follows:

"Section 3513. The silver coins of the United States shall be a dollar, or unit, a half-dollar, or fifty-cent piece, a quarter-dollar, or twenty-five cent piece, a dime, or ten-cent piece; and the weight of the dollar shall be 412½ grains troy, the weight of the half-dollar shall be 12½ grams, the quarter-dollar and the dime shall be respectively one-half and one-fifth of the weight of the said half-dollar; and silver dollars in the Treasury of the United States, when reduced in weight by natural abrasion more than one per centum below the standard weight prescribed by law shall be recoined."

Section 3. That Section 3520 of the Revised Statutes of the United States be amended so as to read as follows:

"Section 3520. Any owner of silver bullion may deposit the same at any mint to be formed into bars, or into standard dollars of the weight of 412½ grains troy, for his benefit, and no deposit of silver for other coinage shall be received; and silver bullion contained in gold deposits and separated therefrom may be paid for in silver coin, provided that it shall be lawful to refuse at the mint any deposit of bullion of less value than $100, and any bullion so base as to be unsuitable for the operations of the mint."

Section 4. That Section 3524 of the Revised Statutes of the United States be amended so as to read as follows:—

"Section 3524. The charges for converting gold and silver bullion into coin shall be the difference between the market value of the bullion in New York City and the legal-tender value of the coin. The charges for melting and refining when bullion is below standard, for toughening when metals are contained in it, which render it unfit for coinage, for copper used for alloy when the bullion is above standard, for separating the gold and

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silver when these metals exist together in the bullion, and for the preparation of bars, shall be fixed from time to time by the director, with the concurrence of the Secretary of the Treasury, so as to equal but not exceed in their judgment the actual average cost to each mint and assay office of the material, labour, wastage, and use of machinery employed in each of the cases aforementioned."

Section 5. That Section 3527 of the Revised Statutes of the United States be amended, so as to read as follows:

"Section 3527. Silver coins of less denominations than one dollar shall be paid out at the several mints and at the assay office, New York City, to the extent that they may be required in exchange for gold coins, or standard silver dollars, or United States notes, at par, in sums not less than 50 dollars. It shall be lawful also to transmit parcels of the same from time to time to the Assistant Treasurers, Depositaries, and other officers of the United States for exchange under general regulations proposed by the Director of the Mint, and approved by the Secretary of the Treasury. Silver coins of less denominations than one dollar, when presented at the Treasury, or any sub-treasury or depository of the United States, in sums not less than 20 dollars, shall be received in exchange for money of full legal tender."

Section 6. That Section 3585 of the Revised Statutes of the United States be amended, so as to read as follows:

"Section 3585. The gold coins of the United States and standard silver dollars shall be a legal tender in all payments at their nominal value when not below the standard weight and limit of tolerance provided by law for the single piece, and when reduced in weight below such standard and tolerance, shall be a legal tender at valuation in proportion to their actual weight. The Secretary of the Treasury is directed and required to cause to be paid out, without discrimination, standard silver coin belonging to the Government, which may at any time be in the Treasury, the same as gold coin, in liquidation of all kinds of money obligations against the Government."

Section 7. That Section 3586 of the Revised Statutes of the United States be amended, so as to read as follows:

"Section 3586. The silver coins of the United States of smaller denominations than one dollar shall be a legal tender at their nominal value for any amount not exceeding 20 dollars in any one payment."

Section 8. The Secretary of the Treasury is authorised and required to receive deposits of gold or silver coin, and gold or silver bullion, with the Treasurer or any assistant treasurer of the United States, or to receive bullion deposited with the superintendent of the branch mint at Denver, Col., or with the superintendent of the branch mint at Carson City, and of the Government assay offices in sums of not less than 20 dollars, and to issue certificates therefor in denominations at the discretion of the depositor of not less than 5 dollars each, corresponding with the denominations of the United States notes. The coin and bullion deposited for, or representing, the certificates of deposit shall be retained in the Treasury for the payment of the same on demand, and certificates representing coin in the Treasury, together with those issued for bullion deposited, shall be received at par, in payment for all dues to the United States, including duties on imports; provided that all certificates for gold or silver bullion shall be issued at the average market value of such bullion in standard coin of the same metal in New York and San Francisco for the week next preceding said deposit; and provided, further, that gold or silver bullion which shall become the property of the Government by the return of certificates to the Treasury in payment of dues thereto, shall be coined and paid out the same as other money.

Section 9. That from and after the passage of this Act, except as provided in Section 8, only coins of less denominations than one dollar shall be fabricated on Government account, but the Secretary shall cause to be coined up to the full capacity of the mints in connection with other coinage, the gold and silver bullion deposited for coinage under this Act, and in converting bullion into bars or coins for depositors, precedence shall be given in the order in which deposits are made, but this provision shall not prevent the delivery of coin or stamped bars in exchange for bullion as soon as its value is ascertained; provided that in determining the average market value of bullion for the purpose of ascertaining the charge for converting the same into coin, as provided by Section 3524 of the Revised Statutes as amended by the fourth Section of this Act, said market rate shall be the value of the bullion in coin of the same metal at its legal tender value in the cities of New York and San Francisco for the week preceding such deposit. Provided further, that in the event silver bullion is not deposited under the provisions of this Act available for coinage to the amount of 2,000,000 dollars per month, then the Secretary of the Treasury shall continue to purchase under the provisions of the law of 28th February 1878 sufficient silver bullion to coin 2,000,000 dollars per month.

Section 10. Nothing contained in this Act shall be construed to authorise the coinage of silver, except into the Standard dollars.

Section 11. All Acts, or parts of Acts, inconsistent with the provisions of this Act are hereby repealed.

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FURTHER LETTER from the Right Honourable Sir *Edward Thornton*, K.C.B., to the Marquis of *Salisbury*, K.G.

(Commercial.—No. 48).

Newburyport, 16 June 1879.

WITH reference to my Despatch, No. 39, of this series, and of the 26th ultimo, I have the honour to inform your Lordship that the Bill relating to the coinage of silver, which, after having been passed by the House of Representatives, was transferred to the Senate, was referred to the Committee on Foreign Relations of that Body. This Committee was of opinion that the matter was one of so much importance that its consideration had better be deferred till the next Session, which will open on the first Monday of December next. An attempt, however, was made by the supporters of the Bill to take it out of the hands of the Committee and bring it before the Senate. But the motion to discharge the Committee from its consideration was rejected by 22 votes to 21, and the feeling seems to be now general that no action will be taken upon it during the present Session.

FRANCE.

DECREE of the President of the French Republic, and a Government Arrêté relative to the Assimilation of the Currency of Réunion to that of the Mother Country.

FRANCE.

Sur le rapport de l'Ordonnateur et du Directeur de l'intérieur,

De l'avis du Conseil privé,

AVONS ARRÊTÉ ET ARRÊTONS:

Article 1er.—Les espèces démonétisées en vertu du décret du 2 avril 1879 susvisé, continueront d'être reçues en paiement dans les caisses publiques jusqu'au 31 mai 1879 inclusivement.

Elles seront également reçues à titre d'échange dans les dites caisses contre de la monnaie nationale et des billets de la Banque coloniale, pendant un délai qui commencera à courir à partir du 12 mai 1879 et prendra fin le 31 du même mois.

Art. 2.—Ne seront admises à l'échange pour leur valeur nominale que les monnaies qui avaient cours légal au moment de la promulgation du décret précité.

Toutefois, seront échangées et aux mêmes conditions les roupies frappées postérieurement à celles tarifées par l'arrêté du 12 décembre 1848, et qu'on a toujours admises sans distinctions dans les caisses publiques.

Art 3.—Cet échange sera opéré tous les jours du 12 au 31 mai 1879 inclusivement, de 8 à 10 heures du matin et de midi à 4 heures du soir, dans les diverses caisses publiques ci-après désignées, savoir:

A Saint-Denis: Chez le trésorier-payeur, le percepteur des contributions et les receveurs de l'enregistrement des actes civils et judiciaires.

A Saint-Paul: Chez le trésorier particulier et le percepteur dans contributions.

A Saint-Pierre et *à Saint-Benoit:* Chez les percepteurs des contributions et les receveurs de l'enregistrement.

A Sainte-Marie, Sainte-Rose et *Saint-Philippe*, chez les receveurs des postes.

A Salazie et *à la Plaine des Palmistes:* Chez les receveurs municipaux.

Et dans les autres communes de l'Ile, chez les percepteurs des contributions.

FRANCE.

Art. 4.—A partir de la publication du présent arrêté, toutes les monnaies étrangères qui viendraient à être importées dans la Colonie, seront déposées dans les entrepôts des Douanes d'où elles ne pourront être retirées qu'à partir du 1er juin 1879, si, jusque là, elles n'ont été ré-exportées par leurs propriétaires.

Art. 5.—L'Ordonnateur et le Directeur de l'intérieur sont chargés, chacun en ce qui le concerne, de l'exécution du présent arrêté qui sera publié, inséré au *Bulletin officiel* de la Colonie et déposé au Secrétariat du Gouvernement.

(signé) *Cuinier.*

Saint-Denis, le 5 mai 1879.

Par le Gouverneur :

L'Ordonnateur,
Gilbert-Pierre.

Le Directeur de l'Intérieur,
Ed Manès.

DÉCRET,

Le Président de la République,

Vu le sénatus-consulte du 3 mai 1854 qui règle la constitution des colonies de la Martinique, de la Guadeloupe et de la Réunion, et notamment les articles 6, §§ 10 et 8 ;

Sur le rapport du Ministre de la Marine et des Colonies et du Ministre des Finances ;

Le Conseil d'Etat entendu ;

DÉCRÈTE :

Article 1er.—Seront promulgués à la Réunion les lois, décrets et ordonnances, relatifs au régime monétaire de la Métropole, et qui n'ont pas encore été mis en vigueur dans la dite Colonie.

Art. 2.—Sont abrogées toutes dispositions contraires au présent décret, ainsi qu'aux lois, décrets et ordonnances sur le régime monétaire métropolitain, promulguées antérieurement ou à promulguer en conformité de l'art. 1er ci-dessus, et notamment les ordonnances, décrets et arrêtés, portant fixation d'une valeur légale pour les monnaies étrangères.

Un arrêté du Gouverneur déterminera les conditions et les délais dans lesquels s'opérera le retrait des espèces démonétisées.

Art. 3.—Le Ministre de la Marine et des Colonies et le Ministre des Finances sont chargés, chacun en ce qui le concerne, de l'exécution du présent décret, qui sera inséré au *Bulletin des lois.*

(signé) *Jules Grévy,*
Par le Président de la République.

Le Ministre de la Marine et des Colonies,
(signé) *Jauréguiberry.*

Le Ministre des Finances,
(signé) *Léon Say.*

Fait à Paris, le 2 avril 1879.

EXTRACTS of LETTERS from Mr. *A. A. Annesley,* British Consul at Réunion, to the Marquis of *Salisbury,* K.G.

(Consular.—No. 9.)

2 June 1879.

"Monsieur Cuinier (the Governor), however, mentioned that the new monetary system introduced in Réunion, by which the money of the mother country alone passed current, and the opposition to this innovation raised by many of the influential inhabitants of Réunion, some of whom made a living by the

the enormous rate of exchange previously ruling in remittances to Europe, was one of the difficulties he had at present to contend with; but he was satisfied that, after a short period, this opposition would disappear, and the new coinage would be accepted without murmur."

(Consular.—No. 11.)

6 June 1879.

"Your Lordship will observe that the substance of His Excellency's address (in Journal Officiel de la Réunion, 14th June 1879), referred to the new monetary system introduced into this Colony, by which French coins only are considered as legal tender. I propose in a future Despatch to report to your Lordship more fully on this interesting question, which is still causing much agitation amongst the different classes composing the inhabitants of this Colony. I may add that the Indian coolies will not suffer by the change in the payment of their wages from kreutzers to francs, as the few coolies who possess money at the time of their "rapatriement" can readily obtain rupees from the banks, at a fair rate of exchange, for their kreutzers or francs."

(Consular.—No. 12.)

20 June 1879.

"Monetary difficulties now existing at Réunion."

"Monsieur Cunier informed me that the difficulties consequent on the introduction into the Colony of French money to the exclusion of the coin hitherto in use, viz, kreutzers (Austrian money) and rupees, were not yet arranged. Much opposition from interested people continued to be made to the introduction of the French coin; but as the rate of exchange on bills on Europe had been lowered from 15 to 8 per cent., it was expected that the exportation to France of the newly imported coin would soon cease, as the discount on home drafts was getting much lower. The last mail steamer to Europe took away 500,000 francs in specie, and the present mail is expected to carry away a like amount of francs."

"I trust to be able to furnish your Lordship, by the next homeward mail, with a more detailed account of this interesting money question, which has caused and is still causing much agitation amongst the colonists in Réunion."

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REICHSTAG ALLEMAND.

Séance du 19 juin 1879.

Berlin, 23 Juin.

MM. les députés Delbrück, Bamberger et Harnier ont présenté une demande d'interpellation ainsi conçue:

"Le Gouvernement a-t-il l'intention d'apporter un changement à la législation monétaire existante?"

Le chancelier de l'Empire s'étant déclaré prêt à répondre immédiatement, M. Delbrück a développé et motivé comme il suit l'interpellation. Déjà, il y a quelques semaines, les journaux, en annonçant que le gouvernement allemand venait de suspendre la vente de l'argent sur le marché de Londres, avaient interprété cette mesure comme si elle révélait une intention de modifier le régime monétaire de l'Allemagne—en d'autres termes, de revenir au double étalon d'or et d'argent. Cependant, comme ces suppositions de presse furent démenties par un organe officieux, M. le député crut devoir ajourner une

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interpellation qu'il s'était proposé dès lors d'adresser au gouvernement. Mais sur ces entrefaites la situation fut changée par la publication d'un document officiel (soumis au parlement anglais), pièce émanant du marquis de Salisbury, où il est dit qu'une dépêche "particulière" de l'ambassadeur anglais à Berlin (lord Odo Russel), après avoir rapporté les bruits de la presse berlinoise sur la question monétaire, ajoutait que, dans l'opinion générale des hommes de finances allemands, le gouvernement de l'Empire, effrayé des pertes considérables que causait à l'Allemagne la vente de l'argent démonétisé chez elle, se préparait à modifier son régime monétaire. Quelques jours après, M. Gœschen, à la Chambre des communes, reprocha au gouvernement allemand de ne pas s'être clairement expliqué sur ce sujet; ce qui entretient, disait-il, une inquiétude générale etc. L'auteur de l'interpellation s'est empressé, d'ailleurs, de déclarer qu'il ne partageait aucunement les idées et les craintes émises à cet égard dans les journaux et à l'étranger; qu'en outre il ne croyait pas désirable de discuter la question en ce moment, parce qu'un tel débat pourrait gêner les opérations du gouvernement de l'Empire (pour la vente de l'argent qui lui reste); mais cette question ayant été ainsi soulevée en Europe, il lui semblait nécessaire que le gouvernement donnât des explications, afin de prévenir les fâcheux effets qui résulteraient, pour les transactions internationales, d'un doute sur le maintien du régime monétaire actuel. . . . .

Le chancelier de l'Empire prince de Bismarck a répondu en ces termes:

"Si je m'en tiens au texte de l'interpellation, je puis d'abord me demander quel est le destinataire, pour ainsi dire, désigné dans ce texte, celui auquel on s'adresse? L'interpellation dit: '*le gouvernement* a-t-il l'intention de changer les lois monétaires?' Cette expression: 'le gouvernement' ne se trouve pas dans la Constitution en ce qui concerne les affaires de l'Empire; et quand elle est employée dans le langage extra-officiel, on peut entendre par là—suivant qu'il s'agit de différentes fonctions de l'Empire—divers organes de l'Empire. Mais quand il s'agit d'une initiative en matière de législation, on ne peut en aucun cas entendre par ce mot le chancelier de l'Empire, car une telle initiative appartient, comme on sait, à chaque gouvernement (confédéré), et, au sein de ce gouvernement, il appartient encore à chacun de ses membres de prendre cette initiative.

"Si j'avais à donner une explication sur les *intentions* du gouvernement de l'Empire—c'est-à-dire, comme je l'entends ici: des gouvernements confédérés, il me faudrait les interroger tous sur ce sujet, car ils ne m'ont pas fait de communications. Alors il peut bien m'être répondu que je veuille attendre jusqu'à ce que les intentions qui peuvent exister aient pris corps au moins sous la forme de paroles, sous celle d'observations ou de propositions, mais que les gouvernements refusent de se laisser 'catéchiser' sur leurs idées.

"Je pourrais, à mon tour, donner ici la même réponse; cependant je me bornerai à dire que je ne crois pas bon pour l'Empire qu'un sujet si difficile, si important pour notre crédit, pour nos affaires et notre existence économique, soit ici publiquement discuté, d'une manière incidente, sans cause inhérente à l'affaire même, discuté académiquement en quelque sorte, et que l'on mette le gouvernement *en demeure* de s'exprimer officiellement à cet égard.

"M. le préopinant a dit qu'on avait eu l'intention, il y a quelques semaines déjà, d'adresser une semblable interpellation. Si l'on s'en est abstenu, c'est dans la pensée qu'une discussion publique soulevée sur cette question pourrait causer des embarras et des difficultés à l'administration des finances de l'Empire. A ces paroles de M. le préopinant je ne puis que joindre la remarque qu'une telle considération était fort sage (*Rires*). Mais pourquoi depuis lors s'en est-on départi? Qu'y a-t-il donc de changé? Que dans un parlement étranger ce sujet ait été traité, de telle façon pourtant que personne n'ait prétendu avoir des données *officielles*, ceci fait-il que poser cette interpellation, que poser cette question soit moins incommode pour le gouvernement, moins susceptible de lui causer des difficultés? M. le préopinant, il l'a dit lui-même, n'a pas partagé l'inquiétude qui fait le fond de cette interpellation, et qui lui a donné naissance. Mais quand il la signe de son nom, tout le monde ne doit-il pas croire qu'un homme d'Etat si considérable, qui tient de si près au gouvernement, et a si facilement les moyens de l'observer—à qui il eût été si facile de me demander *privatim* des informations—quand on le voit partager les doutes sur les intentions

intentions du gouvernement au point de croire nécessaire d'adresser une question publique, officielle, à ce gouvernement, tout le monde, dis-je, ne doit-il pas croire qu'il faut pourtant que la chose ait beaucoup plus de fond que l'orateur a lui-même reconnu ici qu'elle n'en pouvait vraisemblablement avoir? . . . . Je considère l'interpellation, dans le sens et le but de ces Messieurs qui l'ont faite, comme n'étant pas bien réfléchie (*oho! et rires, à gauche*).

" Ce qui se trouve dans les journaux, est bientôt passé. Les journaux ont d'abord besoin vis-à-vis de moi de matière pour leur irritation morale, il leur faut de quoi l'alimenter, et ces Messieurs (de gauche) qui tout-à-l'heure ont fait entendre un rire si sonore, confirmeront eux-mêmes ce que je dis; en outre, les journaux, dans ce temps-ci où il y a disette d'événements, où c'est à peine si quelque part dans le monde se fait une pauvre guerre,—en Europe, grâce à Dieu, il n'y en a point,—les journaux se jettent avidement sur toute matière; cela se lit, et l'on n'y pense plus. Mais lorsque 58 Messieurs de l'importance de ceux qui ont donné du poids à cette interpellation en la signant de leurs noms, reconnaissent, par le fait même qu'elle est posée, qu'ils ont des doutes sur les intentions du gouvernement, alors dans le public on doit se dire: ces Messieurs sont des initiés, des experts (dans cette question), qui en savent plus long que nous; il faut donc qu'il y ait un motif de douter des intentions du gouvernement; autrement des hommes de finance, des hommes d'Etat si importants, qui auraient tous les jours accès auprès de chaque ministre et possibilité de s'éclairer confidentiellement pour dissiper les inquiétudes qu'ils peuvent avoir conçues, ne poseraient pas une interpellation publique; ils ne sanctionneraient pas les doutes qu'ils veulent combattre, disons même, ils ne les créeraient pas en partie par leurs signatures, par leur interpellation.

" Maintenant, Messieurs, vous me donnez la tâche de dissiper les doutes que vous créez vous-mêmes, et avec cette observation aggravante que ces doutes ont un effet fâcheux sur nos intérêts économiques, ce que je ne conteste pas. Mais si vous en êtes convaincus, alors vous n'auriez pas dû donner une expression à ces doutes sous la forme d'une interpellation revêtue de si nombreuses signatures. Vous attendez de moi à présent. . . . . vouz m'imposez la tâche d'écarter les doutes que vous-mêmes vous avez soulevés. Quand même je dirai que je n'ai pas l'intention (que ces doutes semblent supposer), un autre ne peut-il l'avoir? Si je dis que je ne suis pas convaincu de l'utilité d'un changement dans notre régime monétaire, ne pourrais-je pas bien, en étudiant de plus près la question, en écoutant des personnes versées dans cette matière, en examinant les idées des gouvernements qui sur ce sujet ont une opinion différente de la nôtre, ne pourrais-je pas bien arriver à une autre conviction? Ma simple réponse négative, quand je dirai qu'actuellement je ne sais rien d'aucune intention, que je n'en connais aucune, est-elle une infirmation suffisante d'un doute si fortement accentué dans un témoignage aussi grave et aussi considérable que celui qui se présente ici revêtu de 58 signatures? (*Très vrai!*)

" Vous créez là un doute que je me sens hors d'état de dissiper complètement par ma simple négation; il restera toujours *aliquid* de ce doute, et si ensuite vous en accusez la réponse insuffisante des ministres, Messieurs, dirai-je, vous avez placé les ministres en quelque sorte dans une situation comme celle où se trouve, dans une très jolie poésie de Chamisso, ce juif de Lemberg, qui a évité une pierre lancée par un étudiant; la pierre a cassé une vitre, et le juif est obligé de payer la vitre, parce que s'il ne s'était pas baissé, la vitre n'eût pas été cassée (*Hilarité*). Il en est de même pour le ministre; par l'interpellation posée un effet fâcheux sera produit; si le ministre n'a pas l'habileté ou la volonté de détruire cet effet par ses paroles, la faute lui en sera imputée. Je suis, il est vrai, habitué à entendre bien souvent de ces argumentations, et de quel côté encore viendront-elles, je l'ignore, mais, pour sûr, elles viendront.

" Vis-à-vis de cette interpellation je ne puis donner d'explications que sur les faits. Or, quant à l'état de la question, autant que j'en ai connaissance, je puis assurer que d'aucun côté, ni au Conseil fédéral, ni dans le ministère prussien, il n'y a eu aucune proposition de changer notre législation monétaire, que même la question de savoir si une telle proposition devait être faite, n'a été exprimée d'aucun côté, ni soulevée d'aucun côté par un seul mot (*Mouvement d'attention*). Le seul point d'attache effectif, le seul axe de cristallisation autour duquel s'est formée toute cette légende, y compris l'interpellation, consiste en mon invitation adressée à la présidence de la Banque de l'Empire

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de suspendre provisoirement les ventes d'argent, attendu que pour la continuation, et sans doute aussi l'augmentation des pertes que nous subissons actuellement par la dépréciation continue de l'argent, tombé à 47 pences par once, tandis que 61 devrait être la valeur normale, je ne voulais plus en assumer personnellement la responsabilité. (*Très bien !*)

"En ce sens j'avais à porter jusqu'à la prochaine session la responsabilité personnelle de cette suspension de vente, parce que je ne voulais pas vous charger encore, dans la session présente, d'une question si nouvelle et si difficile ; je vous aurais mis alors publiquement les faits sous les yeux, pour attendre si le pouvoir législatif voulait donner à l'exécutif d'autres instructions que jusqu'ici, ou s'il approuvait que cette suspension fût continuée. Je pensais, Messieurs, que vous me sauriez gré de n'avoir point parlé de l'affaire dans cette session, attendu qu'à mon avis nous avions assez d'autres affaires, et même assez d'affaires urgentes. Mais l'affaire ayant été mise sur le tapis contre mon gré, je suis obligé de présenter ici un an plus tôt ce que je voulais présenter un an plus tard ; que si Messieurs les députés veulent maintenant engager une discussion sur ce sujet, nous avons devant nous tout l'été (*Vive hilarité*), et je ne me refuse pas non plus à entrer dans tout examen ultérieur de la question ; ma position officielle m'y oblige.

"Ce que cette suspension des ventes d'argent a produit tout d'abord, c'est un vif mécontentement des maisons de banque et d'autres gens d'affaires qui tiraient un profit de ces ventes (*Très vrai !*).

"Que ce mécontentement, joint à beaucoup d'autres impressions de déplaisir que j'ai le malheur de causer dans la presse, se soit traduit aussi sous la forme d'imputations me prêtant toute sorte de plans étranges de réaction sur tel ou tel terrain, j'y suis assurément habitué ; mais je croyais que ces Messieurs, eux aussi, étaient habitués à voir pareille chose se produire, qu'ils ne s'arrêtaient pas autrement à de telles insinuations, à de telles suspicions de mes intentions, et les laissaient passer tranquillement. S'il n'en est pas ainsi, du moins n'accordez-vous pas aux suspicions de la presse dirigées contre moi la même attention que je leur prête parce qu'en les lisant je les marque avec le crayon rouge et bleu. Quant à ces Messieurs les financiers, comme ils sont nommés dans la lettre de M. l'ambassadeur d'Angleterre, ou à ces hommes de finance. . ., et il s'agissait, autant que je me souvienne, non pas d'hommes de finance dans toute l'Allemagne, mais seulement d'ici, dans cette capitale . . ., ainsi donc, il y a eu, à Berlin, des hommes de finance qui se sont exprimés en présence de M. l'ambassadeur d'Angleterre, comme s'ils en savaient plus long que d'autres gens sur les intentions du gouvernement de l'Empire. Mon honorable ami et collaborateur diplomatique lord Odo Russel a transmis en Angleterre, comme c'était son devoir, ces bruits venus à son oreille, de même que les représentants du gouvernement impérial à l'étranger nous communiquent très souvent aussi les bruits,—et nous les rapportent comme tels,—les bruits qui circulent dans la cité de Londres ou à Paris sur les intentions du gouvernement anglais ou français ; il n'y a certainement là rien d'extraordinaire. Ce qui m'étonne un peu plus, c'est qu'un bruit qui n'était pas mieux garanti, ait été le sujet d'une communication publique, officiellement accréditée (*). Quant à moi, en pareils cas, lorsque j'ai été informé de bruits de ville sur les intentions d'un gouvernement étranger, surtout d'un gouvernement étroitement lié d'amitié avec nous comme est celui d'Angleterre, je n'ai point prêté à cette communication un caractère officiel et public avant qu'elle me fût confirmée par une autre voie sûre. Ce n'est pas d'ailleurs affaire à moi de rechercher les motifs qui ont déterminé le gouvernement anglais à faire un usage si fortement accentué de ce bruit rapporté, paraît-il, dans une "lettre particulière" de lord Russel ; mais que la nature et l'effet de l'interpellation doivent être essentiellement changés pour le gouvernement de l'Empire par le fait que le gouvernement anglais a adopté dans ce cas particulier une manière d'agir qui s'écarte de la nôtre, c'est ce que je ne saurais accorder, et il aurait été très désirable pour moi que l'interpellation en somme n'eût pas eu lieu, ou du moins qu'auparavant,—ce qui eût été facile du moins pour plusieurs de mes très honorables connaissances qui peuvent avoir tous les jours accès auprès de moi,—ou qu'auparavant, ai-je dit, on m'eût demandé : 'que répondrez vous à peu près ? Direz-vous un "non" catégorique,

* Figurant parmi les pièces diplomatiques officiellement soumises au parlement anglais.

catégorique, un 'non jamais et en aucune circonstance ?' A la vérité, cela ne laisse pas non plus que d'avoir ses incommodités. Nous souhaitons que les prix de l'argent se relèvent. Mais si à pareille question je répondais ce 'non,' alors on dirait : 'Bien ! nous attendrons ; il faudra bien qu'ils viennent à nous avec leur argent à bon marché, car ils ont en tout cas l'intention de le vendre plus tard ; prenons garde maintenant à ne pas laisser le prix s'élever et faisons grand bruit de tout marché sous main qui peut venir de la banque allemande ou du gouvernement allemand ; puis nous ferons rapidement tomber le prix de l'argent, dès que cette banque ou ce gouvernement voudront vendre seulement une caisse de l'argent fondu qu'ils ont encore.'

" C'est donc là l'incommodité que ces Messieurs me causent, et je leur eusse été très reconnaissant s'ils avaient laissé de côté leur interpellation. Dans tout le Conseil fédéral et dans le ministère prussien des doutes sur la stabilité de notre législation (monétaire), comme ceux qui s'expriment par l'interpellation, ne sont venus à personne. Du reste, je me permets de faire observer à ces Messieurs qu'aucune modification de la loi ne peut s'opérer sans l'approbation du *Reichstag* ; tout projet législatif a certainement besoin de votre sanction ; or, notre régime monétaire actuel repose sur une loi, et si nous voulions introduire une loi nouvelle, le temps ne vous manquerait pas pour la résistance, ni les moyens pour faire tous les préparatifs (de cette lutte), car la publicité serait bientôt informée si l'initiative était prise en ce sens par le Conseil fédéral, ou même, ce qui serait la voie la plus confidentielle, si, par une circulaire adressée aux différents gouvernements, on avait sondé leur opinion. Je puis d'ailleurs assurer que jusqu'ici je n'ai pas sondé l'opinion d'un seul gouvernement allemand sur cette affaire, pas même celle du gouvernement prussien, et que, comme je n'attache pour moi *absolument aucun* poids aux doutes qui se sont élevés, aux bruits de journaux, je n'ai pas même eu lieu de demander à mes collègues prussiens et au ministre des finances quelle était leur intention à ce sujet. (*Ecoutez !*)

" Je désirais donc . . . ces Messieurs crient : 'Ecoutez !' par là ils veulent de nouveau insinuer . . . — sous le rapport des insinuations à mon adresse j'ai l'oreille très fine aujourd'hui—ils veulent, dis-je, insinuer à mon égard que j'aurais procédé ainsi sans interroger le ministre des finances prussien. Il faut alors que j'explique plus clairement ma pensée. Ce que j'ai voulu dire par là, c'est d'abord que si j'avais de telles intentions, il serait bon pourtant que j'en parlasse au ministre des finances prussien, car je ne peux pas grand chose sans les 17 voix prussiennes (au Consseil fédréal), et sous ce rapport je dépendrais essentiellement du ministre des finances prussien. Ainsi, je vous prie, que cet insinuant 'Ecoutez ! Ecoutez !' soit rectifié par le fait que précisément le ministre des finances prussien est la personne la plus importante, de beaucoup plus importante qu'aucune autre. (*Hilarité.*)

" Je vous prie donc, Messieurs, de reconnaître qu'il n'existe pas de doutes sur la stabilité de notre législation, de le reconnaître, je ne dis pas en passant à l'ordre du jour sur cette interpellation, mais en ne rattachant pas à celle-ci une discussion plus étendue de la question. Si vous le désirez pourtant, je suis prêt à répondre ; mais en tout cas, afin que vous puissiez juger si j'ai eu raison, d'après mon opinion, de suspendre les ventes d'argent, je demande que la parole soit donnée à M le président de la banque de l'Empire pour exposer les faits qui m'ont déterminé à prendre cet arrêté."

M. *de Dechend*, président de la Banque de l'Empire, ayant qualité auprès du *Reichstag* de commissaire du Conseil fédéral, a exposé la situation de l'affaire, ou mieux en a établi le compte comme il suit : l'argent allemand fondu jusqu'à ce jour s'élève à 629 millions Mk. qui ont été vendus 539 millions. Lors que la réforme monétaire fut votée, le prix de l'argent était, à Londres, de 61 pences par once, mais il tomba immédiatement à 59¾ ; depuis, il n'a cessé de baisser, jusqu'a 50 et parfois même 47. Les prix de vente des 539 millions Mk. vendus a été en moyenne de 54⅛, et représente pour l'Allemagne une perte nette de 72 millions de Marks. Aux prix actuels, la vente de l'argent qu'il reste à démonétiser en Allemagne, constituerait une perte qu'on peut évaluer de 90 à 100 millions de Marks. Quelle que soit l'étendue des sacrifices que la réforme monétaire dût nécessairement entraîner, cependant un chiffre si énorme de perte dépasse de beaucoup toutes les prévisions, et en poursuivant l'opération, une dépréciation plus grande de l'argent serait encore à craindre. L'Allemagne a donc dû s'arrêter. Déjà la simple annonce qu'elle suspendait ses ventes, a fait hausser l'argent de 6 pour

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cent (de 47 à 53). Cela prouve que l'argent allemand exerçait une puissante influence sur le marché, et que l'Allemagne fait bien d'attendre l'effet que produira la mesure suspensive prise par elle. Les thalers qui sont encore en circulation peuvent y rester pendant quelques années, sans que l'Allemagne ait à en souffrir; et l'étranger même sera reconnaissant à l'Empire d'avoir écarté le poids écrasant qui depuis plus de six ans pesait sur le marché général.

Après cet Exposé, la Chambre ayant décidé que l'interpellation serait discutée, M. le député Bamberger a pris la parole et s'est efforcé d'abord de prouver non pas seulement la nécessité, l'opportunité de l'interpellation, mais encore les excellentes intentions de ceux qui l'avaient posée. S'ils n'ont pas fait une démarche préalable auprès du chancelier, du moins le président de l'Office de la chancellerie avait été averti. Quant aux financiers qui doivent avoir fourni à l'ambassadeur d'Angleterre les éléments de sa dépêche, l'orateur a supposé qu'on pouvait mettre en première ligne le consul-général anglais à Berlin (M. le banquier Bleichröder), qui est aussi membre du comité de la banque de l'Empire. Ensuite, M. le député est entré dans une longue apologie de l'étalon d'or, en s'appuyant sur l'exemple des Etats étrangers qui l'ont adopté. Suivant lui, la réforme monétaire allemande, quoi qu'elle puisse coûter, est une œuvre excellente, "impérieusement commandée," et qu'il faut achever jusqu'au bout, sans y rien changer. "J'espère, a dit en terminant l'orateur, que le chancelier confirmera mes paroles à cet égard; puis après cela il se rira de moi, parce que j'ai considéré l'interpellation comme nécessaire."

Le chancelier de l'Empire Prince de Bismarck a répliqué:—

"Je prends la parole, en effet, mais nullement dans le but de me rire de M. le préopinant; l'affaire est à mes yeux trop sérieuse pour cela; je veux plutôt exprimer ma tristesse de ce que l'orateur par le discours qu'il vient de prononcer, ait sensiblement aggravé l'impression que des financiers importants, que des hommes initiés à nos affaires de gouvernement, puissent douter effectivement de la stabilité de notre législation monétaire. M. le député, il est vrai, a plusieurs fois qualifié de ridicule l'interpellation posée dans certaines conditions(*), allégation que je ne me serais jamais permise, mais il l'a faite lui-même. Seulement, je demande si toute la dernière demi-heure de son discours n'a pas été un plaidoyer qui n'aurait pu être à sa place que si déjà, dans cette Chambre, un projet était présenté par nous pour revenir au double étalon d'or et d'argent? *(Très vrai! à droite)*. Dans toute la seconde moitié de son discours, l'orateur a combattu le double étalon, ou les changements de notre régime monétaire, avec l'éloquence qui lui est propre et à l'aide des nombreux matériaux qu'il semble avoir colligés dans ce but,—en sorte que chacun de ceux qui liront ce discours, doit avoir cette impression: 'mon dieu! il faut pourtant que M. le député soit bien convaincu de la tendance du gouvernement, pour le dissuader ainsi de prendre une telle voie, et pour prononcer à la Chambre en faveur de l'étalon d'or un discours avec citation de tous les Etats qui sont attachés à cet étalon monétaire, avec invocation d'un grand nombre d'autorités importantes à l'appui du même étalon,—comme si, je le répète, un projet de loi en sens contraire avait été déjà présenté au *Reichstag*, ou comme si j'eusse répondu aux auteurs de l'interpellation que nous en avions effectivement l'intention. Alors, le discours de M. le député Bamberger eût été sans doute tout-à-fait à sa place; mais comme ce n'est pas le cas, ses paroles ne font qu'aggraver la fausse impression que produira, je le crains, l'interpellation de ces Messieurs.

"M. le député, au commencement de son discours, qui avait un accent beaucoup moins bienveillant et qui était beaucoup plus acerbe que la fin . . . . c'est l'habitude d'ailleurs de M. l'orateur de prendre à la fin d'un très long discours le ton de la douceur, de la bienveillance, pour faire oublier ainsi son commencement parfois fort blessant, et je n'aurais guère retenu, si je n'en avais pris note par écrit, qu'il s'est occupé (en commençant) d'une de mes paroles. J'ai dit effectivement: 'ces Messieurs, avant de poser leur interpellation, auraient bien fait, à mon avis, de m'interroger sur la manière dont j'y répondrais, non pas de me demander si elle m'était agréable; car c'est là (par une telle interprétation) vouloir encore insinuer l'idée d'un régime dictatorial ou d'autre chose analogue; je me suis exprimé avec précaution, et j'ai dit; j'aurais souhaité

* L'orateur avait dit qu'il eût entendu avec plaisir le chancelier déclarer "qu'il trouvait ridicule," dans les circonstances actuelles, de faire une telle interprétation.

souhaité que ces Messieurs se fussent d'abord informés auprès de moi de la manière dont je leur répondrais. Là-dessus M. l'orateur prétend que ce que j'exprimais ainsi serait en contradiction avec les faits, car lui-même, *il y a trois mois*, il a dit quelque chose à M. le président de l'Office de la chancellerie, qui lui aurait répondu ceci et cela: ce sont là de tout autres choses, ne se rapportant pas à la question présente, et n'ayant rien à faire avec l'interpellation, que personne ne pouvait prévoir il y a trois mois. M. le député semble plus près de réfuter mon reproche, quand il dit qu'il y a quelques jours, la semaine dernière, M. le président de l'Office de la chancellerie aurait été chargé de m'informer qu'on se proposait de présenter cette interpellation. La commission effectivement me fut faite; et alors, en tête à tête avec M. le président de l'Office de la chancellerie, ici présent, je dis d'abord: 'j'ai peine à penser que *ces* Messieurs, qu'eux surtout, faissent pareille chose; je puis à peine le croire.' Puis, quand on m'eut affirmé encore que telle était l'intention de ces Messieurs: 'Bien! repris-je, je n'ai jamais laissé à terre un gant que quelqu'un m'a jeté.' Et dans le sens de la citation faite par M. le préopinant, j'ajoutai que l'interpellation me serait *désagréable*, mais que j'y répondrais. A la vérité, vis-à-vis de M. le président de l'Office de la chancellerie, en tête-à-tête, je me suis exprimé d'une manière bien plus vive; naturellement il est trop poli pour avoir redit mes paroles à M. le député (*on rit*), et ces paroles aussi ne sont pas de nature à pouvoir être répétées ici, de cette place que j'occupe. . . Mais, ai-je dit: 'si ces Messieurs veulent faire l'interpellation, alors—comme nous disions dans les rangs—alors aux armes!'*

"Une interpellation, là où suffirait l'information privée, est en soi une démonstration qui produit sur moi l'impression d'hostilité. En lisant les signatures, j'y ai trouvé entre autres les noms de plusieurs personnes à l'appui et à l'amitié desquelles j'attache une très haute valeur; mais principalement les signataires—et notamment aussi ceux qui font partie des autres fractions auxquelles M. l'orateur s'est référé, en dehors de la sienne—principalement, dis-je, les signataires sont ces Messieurs que nous avons l'habitude de voir toujours du côté de l'opposition dans les votes sur les questions de tarifs (*très vrai! à droite*); je ne vous les citerai pas nominativement. J'ai donc eu l'impression que peut-être la discussion que l'interpellation ferait naître, pourrait être une petite diversion pour ranimer la lutte sur le tarif, et en ce sens j'ai voulu signifier ceci à ces Messieurs; ne croyez pas que vous puissiez me fatiguer; je suis à votre service, et je ne serai point fatigué; je suis prêt—nous avons l'été devant nous—prêt à discuter ici plus amplement sur cette question, si cela vous plaît. Par là j'ai voulu indiquer aussi que le calcul qui peut être au fond de l'affaire—je ne veux pas dire qu'il y soit—me trouvera toujours au poste et ne me le fera pas déserter. Mais ce que j'aurais attendu . . . le chemin est-il donc plus long pour venir chez moi que pour aller chez M. le président de l'Office de la chancellerie? . . . J'ai eu surtout avec M. le député qui est à la tête des signataires de l'interpellation,† j'ai eu avec lui, pendant de longues années, les plus intimes relations officielles, et dans cette intimité nous avons parlé ensemble de toutes choses; encore aujourd'hui je me flatte d'être personnellement avec lui dans des rapports d'amitié; il aurait donc eu la plus grande facilité de m'interroger sur l'affaire. Entre quatre murs je me serais exprimé absolument sans détours, avec moins de détours, je crois, qu'on ne peut le faire devant la publicité. Quant au réproche que je vous ai adressé, Messieurs, d'avoir négligé cette démarche (auprès de moi),—qu'en effet vous l'ayez négligée, M. le député Bamberger n'a nullement réfuté mon affirmation à cet égard, bien qu'il se soit donné l'air tout-à-l'heure d'avoir repoussé ce reproche comme injuste;—car si M. l'orateur a informé M. le président de l'Office de la chancellerie que ses amis et lui poseraient l'interpellation, à moins que d'abord je ne donnasse volontairement une explication, ce qui d'ailleurs ne m'a pas été rapporté, entre cela et m'avoir demandé ce que je vous répondrais, il y a une distance infinie.

"M. le préopinant a vérifié, beaucoup plus vite que je ne l'aurais cru possible, mon exemple du juif de Lemberg: c'est moi qui suis cause que l'interpellation ait été posée; *je ne l'ai pas empêchée*, comme j'aurais pu le faire en donnant de bon gré une réponse et en calmant ainsi les inquiétudes qu'on pouvait avoir; après

* *'raus davor*, cri pour faire prendre les armes aux hommes de garde.

† M. Delbrück, ex-président de l'Office de la Chancellerie Impériale.

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après cela il ne manque plus que de dire: c'est seulement par suite de la réponse que j'ai faite à l'interpellation, que celle-ci a été posée. (*Vive hilarité.*) La chose prend à peu près cette tournure. Messieurs, je ne puis pourtant calmer toutes les craintes, surtout celles qui ne sont aucunement motivées—je n'emploierai pas l'expression de *frivoles*, dont M. l'orateur s'est servi, mais je dis: aucunement motivées;—me demander ce qu'il faut penser de telles inquiétudes, lire les journaux, et me rompre la tête à chercher comment je pourrai calmer ces craintes, ceci ne m'entre pas dans l'esprit; et M. Bamberger peut craindre ce qu'il voudra, je ne le tranquilliserai pas. Je fais mon service sous tous les rapports; rien de plus. Ainsi, dire en conséquence: nous avons dû poser l'interpellation . . . .—je crois que l'orateur a dit que ces Messieurs ont tout fait pour éviter l'interpellation; non pas tout pourtant; vous pouviez simplement ne pas la poser; ainsi aurait-elle été évitée. (*Rires.*)

"Des rapports de journaux . . . . qui donc a écrit ces articles dans les journaux? Je ne veux pas le rechercher; tout journal accepte de ces articles quand ils sont habilement écrits et par une plume compétente. M. le préopinant dit qu'il n'a pas voulu toucher à la question des ventes d'argent, mais son argumentation toute entière se rattache aux bruits que la suspension de ces ventes a fait naître, et qui sans doute pour tout honnête Allemand ont acquis, depuis qu'ils retentissent traduits en langue anglaise, un bien plus grand poids que lorsqu'ils étaient exprimés dans notre propre langue.

"Au sujet de mon assertion: que la suspension des ventes d'argent avait en première ligne touché sensiblement ceux qui sont habitués à traiter ces ventes, M. l'orateur a dit qu'il ne voulait pas la qualifier d'insinuation. Je n'y ai pas joint effectivement d'insinuation; j'ai voulu seulement expliquer comment naissent et par une voie tout-à-fait naturelle les propos qui ont été tenus.* Lorsque M. le préopinant, de son côté, a insinué en revanche que la premier auteur présumé de ces bruits serait le consul-général anglais, M. le banquier Bleichröder, comme le monde entier a appris par un procès scandaleux et ignominieux que le même M. Bleichröder est mon banquier, qu'il gère mes affaires privées, j'ai ressenti de ces paroles un peu l'impression comme si j'entendais résonner la *cloche de l'Empire*,† non pas celle de M. le président, mais une autre, et j'engagerais du moins M. l'orateur à ne pas me provoquer sur ce terrain; je n'aurais pas cru qu'il fût possible de faire entendre ici devant cette assemblée un pareil son, même dans une allusion aussi prudemment faite que possible. (*Approbation, à droite.*)

"Je sais que M. le banquier Bleichröder est un adversaire de l'étalon d'or, qu'il l'a toujours été; vraisemblablement l'ambassadeur de la puissance pour laquelle M. Bleichröder est consul, le sait bien, lui aussi; par conséquent il n'aura pas attaché une importance nouvelle à cette opinion déjà connue. Si M. Bleichröder, après comme avant, croit meilleur le double étalon monétaire, sa manière de voir n'aura rien eu de nouveau pour l'ambassadeur. D'autres gens encore doivent donc être venus avec cette insinuation dont parle sa dépêche. . . . . Quant à toutes les pièces, citées après cela par M. l'orateur, des journaux belges, des discours de ministres belges, des correspondances anglaises,—il a même lu en anglais, si j'ai bien entendu, un de ces extraits‡ (*on rit*)—je puis répéter que tout cela ne peut faire sur nous la moindre impression. Je conteste d'une manière absolue que l'émotion prétendue, que la crainte de mesures irréfléchies qui seraient prises par le gouvernement de l'Empire, aient existé dans une telle mesure qu'elles eussent aucunement besoin d'être calmées; et si l'interpellation n'a pas eu d'autre but que d'arriver à tranquilliser ainsi le public, alors je ne puis que dire: c'est une démarche qui a manqué son but. ‖" (*Très bien! Applaudissements, à droite.*)

Après quelques rectifications de détail, faites d'abord par M. de Dechend, puis M. le président de l'Office de la chancellerie, et des observations personnelles de M. le député Bamberger, la Chambre a passé à l'ordre du jour.

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* Rapportés dans la dépêche de l'ambassadeur anglais. Voir plus haut.

† Titre d'un journal berlinois, qui fut condamné dans le procès scandaleux dont parle le chancelier. Cette feuille avait indignement mêlé le Prince de Bismarck à des spéculations de Bourse.

‡ Un extrait de la dépêche textuelle de lord Odo Russel.

‖ En ce sens, comme le chancelier l'a dit précédemment, que l'interpellation aurait plutôt pour effet d'exciter des doutes et des inquiétudes dans le public.

LETTER from Sir *John Walsham*, Bart., to the Marquis of *Salisbury*, K.G.
(No. 114—Commercial.) Berlin, 12th July 1879.

IN reply to your Lordship's despatch of this series, No. 40, of the 1st instant, with regard to the amount of silver which the German Government was supposed to have in stock on the 1st of January last, and to the discrepancy which the India Board had noticed between the sum named in the memorandum enclosed in Lord Odo Russell's despatch, No. 44, Commercial, of the 10th of April, and that specified in His Excellency's, No. 255, Political Series of the 24th of May, I have the honour to state that, whereas the one million, eight hundred and seventy-three thousand eight hundred and ninety-six pounds sterling, given in the memorandum kindly furnished by the German Government to Her Majesty's ambassador was said to be the amount in stock on the 1st of January last, the ten million pounds sterling alluded to by Lord Odo Russell in his Political Despatch, No. 255, was, as explained in that Despatch, the amount supposed to be disposable for sale on the 24th of May. 1,873,896 *l.* 10,000,000 *l.*

Between the 1st of January and the 24th of May, therefore, a sum equal to the difference between these two amounts might easily have come into the possession of the Imperial Bank through the continuous demonetization of the one-thaler pieces. Indeed, if a statement made on the 19th ultimo in the Reichstag by Herr von Dechend, President of the Bank, as to the probable loss that would be sustained if the sales of silver continued, be even fairly correct, the quantity of silver in hand from thalers, in coin or melted down, would at that date have considerably exceeded ten million pounds sterling. 10,000,000 *l.*

Upon this statement of Herr von Dechend the official paper "Reichsanzeiger" calculated that the figure might at the lowest be put down at three hundred and five million marks, or fifteen million two hundred and fifty thousand pounds sterling. 305,000,000 *mks.* 15,250,000 *l.*

It is evident, at all events, that in proportion as the demonetization of the thaler pieces continued the stock in hand would increase. Now, however, that the sales of silver have been stopped, the demonetization of these thaler pieces will be discontinued, and they may, perhaps, again be re-issued for circulation.

NETHERLANDS INDIA.

NOTES on the Monetary System of Netherlands India.

UNTIL the year 1875, the coined money, both in the Netherlands, and in the Netherlands East Indies, consisted of silver standard pieces and of small silver and copper coins.

The silver standard pieces in Netherlands India are, by virtue of the law of 1st May 1854, exactly the same as those in the mother country.

The following are the standard pieces:—

Rijksdaalders, or pieces of two florins and a half.
Guldens, or florins.
Half guldens, or half florins.

The gulden, or florin, contains 9·450 grammes of pure silver.

The small silver and copper coins in circulation in Netherlands India are different from those in circulation in the Netherlands. The value of the largest of the small silver pieces is a quarter of a gulden, or florin. No one is obliged to accept small silver money to a greater amount than 10 florins, or copper money to a greater amount than two florins.

From June 1873 till May 1874, and from the middle of December 1874 till now, the coining of silver for private individuals in the Netherlands mint has been

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been suspended on account of the depreciation and the fluctuations in the value of that metal in the money market.

By a law of 6th June 1875, in addition to the silver standard pieces, a gold standard piece of the value of 10 florins was adopted in the Netherlands. This gold coin contains 0·6048 grammes of pure gold to the florin. The legal relative value of the two metals is therefore 1 : 15·625.

Private individuals are allowed to have their gold coined.

Since the year 1875, the Government has made no use of its authority to coin gold or silver standard coins. No silver money has been withdrawn from circulation.

By the Law of 28th March 1877, in addition to the silver standard pieces, the same gold standard pieces which in 1875 were adopted in the mother country were declared to be a circulating medium in Netherlands India.

In the Netherlands East Indies the silver and gold standard pieces may be presented in payment to any amount, exactly the same as in the Netherlands.

The Netherlands East Indian possessions have no mint of their own. All specie in circulation there has been coined in the Netherlands mint.

Since 1875, nearly 68 millions of florins in gold pieces have been coined in the Netherlands for private individuals. On the 13th of May 1879, the value of those pieces in the specie stores of the Netherlands bank amounted to 37,009,210 florins, while the specie stores contained silver coin to the amount of 78,144,908 florins.

In Netherlands India, up to the present date, the gold coinage has not come into circulation. When the Government had to send specie, it has hitherto used for that purpose silver standard pieces, chiefly rijksdaalders.

On 31st March 1878, the Java Bank contained 10-florin gold pieces to the amount of 489,250 florins. So long as gold is scarcely in circulation in Netherlands India, the Java Bank continues to regard that money more in the light of merchandise than as a legal tender in payments, and it disposes of the 10-florin pieces at an agio of 2½ per cent. In 1876–1877 it sold in this way 4,843, in 1877–1878, 3,644 gold pieces.

The store of specie in the Java Bank amounted on 31st March 1878 to 33,906,489·08 florins, consisting chiefly of rijksdaalders. At the same date the bank notes in circulation in Netherlands India (the Java Bank, by virtue of its charter, having the exclusive privilege of issue) amounted to 40,068,387 florins.

To carry out the Currency Law of 1854, the Government sent to Netherlands India from 1854 to 1860, inclusive,—

	Florins.
In rijksdaalders	10,000,000
In florins	2,000,000
In small silver money	8,054,088.50
In copper money	8,219,389.25

In consequence of the sale of Government coffee in the mother country on account of the Colonial Administration considerably more is received than given out in the Netherlands every year, while the reverse takes place in Netherlands India, and consequently the Indian Treasury shows an annual deficit, which has to be covered by remittances from the Netherlands. This is partly done by sending specie, and further by means of drafts from the Government of Netherlands India on the Colonial Department in the Netherlands. To cover the above-mentioned annual deficit, the Government sent to India from 1854 to 1875, inclusive,—

	Florins.
In rijksdaalders	170,478,280
In florins	49,940,000
In half-florins	22,880,000
In small silver money	1,570,911.50

In 1876, 500,000 florins in rijksdaalders were sent in addition on Government account; in 1877, 16,000,000 florins, also in rijksdaalders, 1,000,000 florins in florins, and 500,000 florins in half florins; and in 1878, 10,000,000 florins in rijksdaalders.

No remittances of small silver money have been made since 1858, or of copper money since 1860.

In

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In addition to silver standard money, the Government also sends every year to Netherlands India a number of Mexican dollars, which are used on the Island of Banka for paying the Chinese miners in the Government tin mines. In each of the years 1875, 1876, 100,000, and in 1877, 200,000 were sent to Netherlands India.

In certain parts, namely, Banka, Riomo, and on the east coast of Sumatra, these coins are accepted in payment at the Government offices at a rate fixed by the Government. Until the end of the year 1873 this rate was fixed at 2·55 florins, until September 1874 at 2·50 florins, until August 1875 at 2·45 florins, until March 1876 at 2·40 florins, until July 1876 at 2·32½ florins, until June 1877 at 2·15 florins, and since that date 2·33 florins.

Private individuals also export or import specie when the course of exchange offers inducements to such transactions. In former times there was a considerable exportation of rijksdaalders to British India for the purpose of recoining them into rupees. Many millions were also exported to other Eastern countries. In consequence of the depreciation of silver, the exportation to British India has for some years afforded no profit, and such exportation has been restricted to exportation to the Netherlands.

Up to the present date, the working of the measures taken with reference to the East Indian monetary system leaves little or nothing to be wished for. The value of money in the Netherlands has adjusted itself according to the gold standard, and silver has not been withdrawn from circulation.

The value of the silver florin is not defined by the value of the silver which it contains, but by that of the florin in the gold standard piece.

In Netherlands India, where silver money exclusively is in circulation, the value of the currency has adjusted itself to the value of Netherlands money, excepting such deviations as time and expense of transport of specie bring with them. Nor has the influence of the depreciation of silver been felt in Netherlands India. The course of exchange between Java and the Netherlands and England has remained almost entirely unaffected by the fluctuating values of silver.

No trace has been observed of the introduction of foreign money, for example, of the dollars in circulation in the neighbouring English possessions, as a medium of exchange.

The only weak point in the Indian monetary system, which has long been complained of, is, that the old copper duits, which have been now for many years abolished, are still, at the rate of 120 duits to the florin, in many parts the usual currency among the native population, who are disinclined to replace this old copper money with the new (copper cents), 100 of which go to the florin.

In conclusion, a return is annexed of the course of exchange at Batavia on Amsterdam and on London, from the year 1869 to 1877 inclusive :—

COURSE of EXCHANGE at *Batavia*.

	On Amsterdam, Six Months after Date.		On London, Six Months after Date.	
	Lowest.	Highest.	Lowest.	Highest.
1869	100¼	104⅛	11·50	11·90
1870	98	103	11·57⅛	12·20
1871	100	103⅛	11·30	11·90
1872	102	104⅜	11·37½	11·67½
1873	102	104⅜	11·52½	11·67½
1874	100½	102⅜	11·60	11·85
1875	99½	103	11·57½	12·00
1876	99½	103½	11·70	12·12½
1877	99¾	102¼	11·72½	12·10

ITALY.

ITALY.

EXTRACT from the "Journal Officiel," 21 June 1879, respecting the modification of the Latin Monetary Convention of 1878, as far as regards the withdrawal of Italian Paper Money below 5 francs.

Aux termes des arrangements monétaires conclus, le 5 novembre 1878, entre la France, la Belgique, la Grèce, l'Italie et la Suisse, le gouvernement italien s'était engagé à procéder immédiatement au retrait et à la destruction des coupures divisionnaires de papier inférieures à 5 francs.

Le cabinet de Rome ayant manifesté le désir que toute liberté fût laissée au Parlement italien pour se prononcer sur l'époque à laquelle il jugerait convenable de supprimer les petites coupures de papier, les états coassociés ont consenti à modifier dans ce sens l'arrangement annexé à la convention du 5 novembre, en stipulant de nouvelles garanties aussi efficaces que celles que lui offraient le retrait et la destruction des coupures contre le retour dans les autres pays de l'Union des pièces d'appoint en argent remises à l'Italie.

Un acte additionnel consacrant ces modifications a été signé aujourd'hui par les plénipotentiaires des cinq États contractants, réunis en conférence à Paris au ministère des affaires étrangères.

COPY of BILL submitted to the French Chamber of Deputies for giving effect to the supplement to the Monetary Convention of November 1878.

"Journal Officiel," 17th July 1879.

CHAMBRE des députés.—Annexe n° 1547.

(Séance du 24 juin 1879.)

PROJET DE LOI portant approbation de l'acte additionnel à l'arrangement relatif à l'exécution de l'article 8 de la convention monétaire du 5 novembre 1878, signé à Paris, le 20 juin 1879, entre la France, la Belgique, la Grèce, l'Italie et la Suisse, présenté au nom de M. Jules Grévy, Président de la République française, par M. Waddington, président du conseil, ministre des affaires étrangères, et par M. Léon Say, ministre des finances. Renvoyé à la commission relative à la convention monétaire, n° 893.

EXPOSÉ DES MOTIFS.

Messieurs, dans la séance du 27 mars dernier, vous avez bien voulu adopter en première lecture le projet de loi portant autorisation de ratifier la convention monétaire et l'arrangement relatif à l'exécution de l'article 8 de cette convention, signés à Paris, le 5 novembre 1878, entre la France, la Belgique, la Grèce, l'Italie et la Suisse.

Ces actes internationaux avaient déjà reçu à cette époque, en Belgique et en Suisse, l'approbation des pouvoirs législatifs. Le gouvernement grec, de son côté, s'est déclaré prêt à les ratifier. En Italie seulement, la convention était encore l'objet de l'examen de la commission parlementaire chargée par la Chambre des députés d'en étudier les dispositions.

C'est dans ces circonstances que le cabinet de Rome, préoccupé des objections que soulevait, dans une partie de la presse et du parlement italien, la clause insérée à l'article 7 de l'arrangement annexe du 5 novembre 1878, manifesta à ses alliés monétaires le désir d'en obtenir la modification.

Cet article 7, se référant au paragraphe 1er de l'article 8 de la convention, aux termes duquel l'Italie déclarait vouloir supprimer ses coupures divisionnaires de papier inférieures à 5 francs, stipulait qu'il serait procédé immédiatement à cette opération par le retrait et la destruction de la totalité des coupures dans les six mois qui suivraient la réception des monnaies italiennes d'appoint en argent retirées de la circulation dans les autres pays de l'union. Or, tout en maintenant sa déclaration énoncée à l'article 8 de la convention, le gouvernement italien considérait que la suppression des coupures de papier était une question purement d'administration intérieure et que, s'engager en pareille matière par un contrat international, était porter atteinte au droit souverain du parlement, qui devait rester

rester juge de l'époque à laquelle il conviendrait de procéder à l'abolition du cours forcé du papier-monnaie.

Comprenant d'ailleurs que les États contractants ne pouvaient renoncer aux garanties que leur donnait l'article 7 de l'arrangement annexe du 5 novembre, sans être assurés par quelque nouvelle combinaison contre le retour dans les autres pays de l'union des pièces d'appoint en argent qui seraient restituées à Italie, le cabinet de Rome offrait de rechercher avec eux les moyens d'atteindre ce résultat, et c'est dans ce but que des délégués des cinq gouvernements se sont réunis à Paris, en une conférence dont les travaux ont abouti à la conclusion de l'acte additionnel que nous avons l'honneur de soumettre à votre approbation.

Toute la question pour les alliés monétaires de l'Italie était de se préserver contre le retour des monnaies d'appoint en argent qui lui seront restituées; l'article 7 de l'arrangement du 5 novembre leur donnait à cet égard toutes garanties par le retrait immédiat et la destruction des coupures de papier; l'acte additionnel remplace ces garanties par l'immobilisation des monnaies d'appoint qui, aux termes de l'article 5, ne pourront être livrées à la circulation qu'au moment où la suppression des coupures aura été décrétée par le parlement italien et uniquement pour servir à l'échange de ces coupures.

Les articles 2 et 4 de l'acte additionnel complètent d'ailleurs les dispositions de l'arrangement annexe du 5 novembre 1878, en ce qu'ils laissent à l'Italie la faculté, soit de prendre livraison immédiate des monnaies d'appoint, c'est-à-dire dans les six premiers mois de 1880, soit d'en ajourner la réception en les laissant momentanément entre les mains du gouvernement français, moyennant un intérêt maximum de 1 1/2 pour 100 à titre de droit de dépôt: dans les deux cas, la somme représentant la contre-valeur des pièces remises à l'Italie, portera, aux termes de l'article 3, un intérêt maximum de 3 pour 100 depuis le jour de la livraison jusqu'à celui du remboursement.

L'article 7 stipule que l'acte additionnel est destiné à remplacer les articles 3, 4, 5, 6, 7 et 8 de l'arrangement du 5 novembre, dans le cas où le gouvernement italien en réclamerait l'application au moment de l'échange des ratifications de la convention. Cette disposition a pour objet de laisser le parlement italien libre d'opter entre l'arrangement du 5 novembre, qui stipule l'abolition immédiate du cours forcé des petites coupures, et l'acte additionnel qui prévoit l'ajournement de cette opération. Dans tous les cas, les articles 1er et 2 de l'arrangement du 5 novembre subsistent comme étant uniquement applicables aux alliés monétaires de l'Italie.

L'acte additionnel qui vous est soumis, messieurs, laisse donc intactes les dispositions de la convention du 5 novembre 1878, qui se résument dans la suspension de la frappe des pièces de 5 francs d'argent et dans le retrait de la circulation internationale des monnaies d'appoint qui auront été restituées à l'Italie. Il se borne à remplacer éventuellement par de nouvelles garanties tout aussi efficaces celles que le retrait et la destruction des coupures divisionnaires de papier nous offraient contre le retour de ces monnaies dans les autres pays de l'union.

Nous avons la confiance que vous voudrez bien nous autoriser à ratifier ce nouvel arrangement en même temps que la convention du 5 novembre 1878, à laquelle il se rattache et dont il n'est, à vrai dire, qu'un mode particulier d'exécution.

PROJET DE LOI.

Art. 1er.—Le Président de la République française est autorisé à ratifier et, s'il y a lieu, à faire exécuter l'acte additionnel à l'arrangement relatif à l'exécution de l'article 8 de la convention monétaire du 5 novembre 1878, signée à Paris, le 20 juin 1879, entre la France, la Belgique, la Grèce, l'Italie, et la Suisse.

Une copie authentique de cet acte additionnel sera annexée à la présente loi.

Art. 2.—Le ministre des finances est autorisé à s'entendre avec la Banque de France au sujet des opérations de trésorerie ou autres que nécessitera l'exécution de l'acte additionnel.

ACTE ADDITIONNEL à l'arrangement relatif à l'exécution de l'Article 8 de la Convention Monétaire du 5 Novembre 1878.

LES gouvernements signataires de la convention monétaire conclue à Paris, le 5 novembre 1878, ayant cru devoir laisser à l'Italie la faculté d'ajourner à l'époque qu'elle jugerait convenable la suppression des coupures divisionnaires de papier inférieures à 5 francs prévue à l'article 8 de ladite convention,

Les soussignés, dûment autorisés à cet effet, sont convenus des dispositions suivantes:

Art. 1er.—Les pièces italiennes d'appoint en argent retirées de la circulation en Belgique, en France, en Grèce, et en Suisse, et centralisées par le gouvernement français conformément à l'article 2 de l'arrangement annexé à la convention monétaire du 5 novembre 1878, seront tenues à la disposition du gouvernement italien.

Le compte de ces pièces sera arrêté entre la France et l'Italie au 31 janvier 1880.

Art. 2.—Le gouvernement français transmettra ces pièces au gouvernement italien, dans les localités que celui-ci désignera sur la frontière française ou à Civita-Vecchia.

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Les monnaies provenant de la Belgique, de la Grèce, et de la Suisse, dont le montant est évalué à une somme de 13 millions, seront transmises jusqu'à concurrence de ladite somme, dans les quinze premiers jours du mois de janvier 1880.

Le solde des pièces retirées d'après le compte arrêté entre la France et l'Italie sera transmis dans les six premiers mois de la même année 1880.

Art. 3.—Le remboursement par le gouvernement italien des pièces qui lui auront été remises s'effectuera, soit en or, soit en pièces de 5 francs argent, soit en traites sur Paris, soit en bons du Trésor italien payables à Paris, et se fera aux époques suivantes :

1° Dans les quinze premiers jours du mois de janvier 1880, la somme de 13 millions représentant la contre valeur des pièces provenant de la Belgique, de la Grèce et de la Suisse ;

2° Dans le courant de l'année 1880 une somme de 17 millions ;

3° Dans le courant de chacune des années 1881, 1882, et 1883, le tiers de la somme représentant le solde du montant des pièces retirées, ladite somme portant un intérêt maximum de 1 p. 100 l'an, payable en numéraire à partir du jour de la remise des pièces.

Le gouvernement italien se réserve, d'ailleurs, la faculté de se libérer par anticipation.

Art. 4.—Dans le cas où le gouvernement italien manifesterait le désir d'ajourner la réception des pièces autres que les 13 millions provenant de la Belgique, de la Grèce, et de la Suisse, le gouvernement français, sur l'avis qui lui en sera donné avant le 31 décembre 1879, s'engage à les garder, en totalité ou en partie, pour les tenir à toute époque à la disposition du gouvernement italien, jusqu'aux échéances fixées par l'article précédent pour le remboursement, et ce, moyennant un intérêt maximum de 1 1/2 p. 100 payable en numéraire à partir du 1er janvier 1880, jusqu'au jour de la livraison des pièces.

Art. 5.—La circulation effective, tant en monnaies d'appoint en argent qu'en coupures de papiers inférieures à 5 fr., ne pourra pas dépasser le chiffre de 6 fr. par habitant, stipulé à l'article 10 de la convention du 5 novembre 1878.

En conséquence, les pièces qui auront été remises au gouvernement italien, ainsi qu'il est dit aux articles 2 et 4 du présent acte, ne seront livrées à la circulation que pour servir à l'échange des coupures de papier inférieures à 5 fr., lors de la suppression légale desdites coupures.

Art. 6.—Le gouvernement italien remboursera au gouvernement français, en même temps que le solde du montant des pièces qui lui auront été remises, les frais de route de toute nature, y compris les frais de transport à la frontière, auxquels donneront lieu les opérations prévues par le présent acte additionnel, ainsi que les articles 1er et 2 de l'arrangement annexé à la convention du 5 novembre 1878 ; ces frais ne pourront, dans aucun cas, dépasser la somme de 250,000 fr.

Art. 7.—Le présent acte additionnel est destiné à remplacer les articles 3, 4, 5, 6, 7, et 8 de l'arrangement du 5 novembre 1878, dans le cas où le gouvernement italien en réclamerait l'application au moment de l'échange des ratifications de ladite convention.

Art. 8.—Le présent acte additionnel à l'arrangement monétaire du 5 novembre 1878 sera ratifié, et les ratifications en seront échangées à Paris en même temps que celles dudit arrangement.

En foi de quoi les soussignés ont dressé le présent acte, qu'ils ont revêtu du cachet de leurs armes.

Fait à Paris, le 20 juin 1879.

(LL.SS.) Signés : *Eudore Pirmez, Garnier, Léon Say, Ch. Jagerschmidt, P. Musnier de Pleiqnes, L. Ruau, N. P. Delyanni, P. Scotti, Malvano, Kern.*

LAW authorising the Government to enforce the Monetary Convention between Italy, Belgium, France, and Switzerland, 17th July 1875.

Victor Emanuel II.
&c. &c. &c.

THE Senate and the Chamber of Deputies have approved, and we sanction and proclaim the following :—

Article I.—The Government of the King is authorised fully and duly to carry out the annexed declaration, stipulated between Italy, Belgium, France, and Switzerland, and signed at Paris on the 5th of February 1875, with reference to Article III. of the additional Monetary Convention of 31st January 1874.

Article

Article II.—The Government of the King is authorised to suspend (temporarily) the application of Article VI. of the law of the 24th of August 1862, in so far as it decrees that the five-lire silver pieces of standard 900 shall only be coined at the request and for account of private individuals.

We ordain, &c. &c. &c.

Given at Turin on the 17th July 1875.

(signed) *Victor Emanuel.*

DÉCLARATION.

LES soussignés, délégués des gouvernements d'Italie, de Belgique, de France et de Suisse, s'étant réunis en conférence en exécution de l'article 3 de la convention monétaire additionnelle du 31 janvier 1874, et dûment autorisés à cet effet, ont, sous réserve de l'approbation de leurs gouvernements respectifs, arrêté les dispositions suivantes :

Art. 1.—Sont prorogées, pour l'année 1875, les dispositions de article 1er de la convention additionnelle du 31 janvier 1874, relatives aux limites assignées à la fabrication des pièces d'argent de cinq francs pour la Belgique, la France, l'Italie et la Suisse.

Art. 2.—Le gouvernement italien ayant exposé la nécessité, où il se trouve, de refondre, en 1875, pour la convertir en pièces de cinq francs, une somme de dix millions d'anciennes monnaies d'argent non décimales, chacun des gouvernements contractants est autorisé à faire fabriquer, en sus du contingent fixé par l'article précédent, une quantité de pièces d'argent de cinq francs qui ne pourra excéder le quart du dit contingent.

Art. 3.—Sont imputés sur les contingents fixés par l'article 1er les bons de monnaie délivrés jusqu'à la date de ce jour.

Art. 4.—En dehors du contingent fixé par l'article 1er ci-dessus, le gouvernement italien est autorisé à laisser mettre en circulation la somme de vingt millions de francs en pièces d'argent de cinq francs, fabriquées dans les conditions de l'article 2 de la convention additionnelle du 31 janvier 1874, et immobilisées jusqu'à ce jour dans les caisses de la banque nationale d'Italie.

Art. 5.—Une nouvelle conférence monétaire sera tenue à Paris, dans le courant du mois de janvier 1876, entre les délégués des gouvernements contractants.

Art. 6.—Il est entendu que jusqu'après la réunion de la conférence prévue par l'article précédent, il ne sera délivré de bons de monnaie, pour l'année 1876, que pour une somme n'excédant pas la moitié du contingent fixé par l'article 1er de la présente déclaration.

Art. 7.—La présente déclaration sera mise en vigueur dès que la promulgation en aura été faite d'après les lois particulières de chacun des quatre États.

En foi de quoi, le délégués respectifs ont signé la présente déclaration, et y ont apposé le cachet de leurs armes.

Fait en quatre expéditions à Paris le 5 janvier 1875.

(*L. S.*) *A. Magliani.*	(*L. S.*) *Th. de Bounder de Melsbroeck.*
(*L. S.*) *V. Jacobs.*	(*L. S.*) *G. de Soubeyran.*
(*L. S.*) *G. Dumas.*	(*L. S.*) *E. de Parieu.*
(*L. S.*) *Kern.*	(*L. S.*) *Feer Herzog.*
(*L. S.*) *Ressman.*	

REPORT on the Coinage and System of Currency in Italy.

THE Reports on International Coinage, published by Order of Her Majesty's Government, in 1868, furnish the necessary information regarding the coinage and system of currency in Italy up to that date.

Before the Union, the Italian States, with the exception of Parma and Piedmont, recognised silver as the sole standard, the two latter States having adopted the gold and silver decimal standard, modelled on the French system decreed by the law of 27th March 1803 (7 Germinal, an. XI.).

The Government of the Kingdom of Italy soon perceived the absolute necessity of reforming the different currencies, and of introducing a system which, without doing away with the silver standard, would gradually lead to the adoption of gold as the sole standard.

The first step taken by the authorities to effect this object was the introduction into the newly-acquired provinces of the gold and silver decimal coinage as legal tender, either in Italian coins, or in coins of other States where a similar system of currency was prevalent, viz., France and Belgium. This measure led

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to the monetary law of the 24th of August 1862. (*See* Report on International Coinage.)

By this law there was no limit to the amount of "gold" which the State might deem necessary to coin, whilst Article VI. set forth that the five-lire "silver" pieces could only be coined at the demand and for the account of private individuals.

The Government thus found itself obliged to withdraw from circulation in the different provinces a sum of about 600,000,000 of lire, in non-decimal silver and base metal currency, having, on the other hand, voluntarily deprived itself of the right to convert that silver into legal tender, and assumed the obligation of selling it, in order to substitute a gold decimal currency.

The privilege enjoyed by private individuals of coining five-lire pieces at the Royal mints did not at first affect the fundamental principle of the law; silver being at a premium, no advantage was derived by coining silver five-lire pieces when silver bars obtained a higher price.

Eventually, however, the Government, notwithstanding the manifest depreciation in the value of silver, continued persistently to adhere to the law; whereupon the private individuals, availing themselves largely of their privilege, commenced to coin silver with bars purchased abroad.

It must be here observed that in consequence of the objections raised to the circulation of the five-lire gold piece (notwithstanding the adoption of the gold standard), the five-lire silver piece became requisite, to replace the gold coin of equal value.

When the fall in the value of silver assumed serious proportions the Government perceived the detrimental effects of the law of 1862; and it then decreed, on the 17th of July 1875, that the State alone had the right to coin five-lire silver pieces, the amount to be limited in accordance with an understanding to be entered into with the other States of the Latin Monetary Union.

The total amount of five-lire silver coins struck and placed in circulation between the years 1861-78 did not, however, exceed the ordinary requirements of a State having gold as its sole standard.

The forced paper currency introduced in 1866 (before the law relative to the International Monetary Convention had been sanctioned) naturally disturbed the circulation of the currency throughout the kingdom; so that not only a large amount of gold, but also of silver (standard 900), and two-thirds of the divisional silver (standard 835), migrated to other States of the Latin Union.

The detrimental effect of a forced currency, and the extraordinary depreciation of silver, might have induced the Italian Government to issue a larger amount of silver coin than was, perhaps, necessary; but the Government wisely resisted so tempting an opportunity, and have, in consequence, nothing to fear at present by a return to a normal state of metallic circulation.

The 900 standard silver which has been coined in this country is calculated at an average of 13 lire per inhabitant.

In consequence of the determined opposition of the public to accept the five-lire gold piece, and the difficulty experienced in placing the ten-lire gold piece in circulation, a very limited number of these coins were issued; under these circumstances, and in view of the daily increasing commercial activity of the country, the only acceptable medium between the small divisional silver and the twenty-lire gold piece is now the five-lire silver coin.

From 1862 to 1878 the following amount of decimal currency (standard 900) has been placed in circulation in Italy:—

	Lire.
* Gold	249,615,000
Silver	344,637,025
	594,252,025
In divisional silver (standard 835)	156,000,000
TOTAL	750,252,025

* Of this sum, 236,568,360 lires were in 20-lire gold pieces, and the rest in pieces of 100, 50, 10, and 5 lires.

EAST INDIA (SILVER).

COPY or EXTRACTS of PAPERS from HER MAJESTY'S REPRESENTATIVES and CONSULS in FOREIGN COUNTRIES having reference to the SILVER QUESTION (in continuation of Parliamentary Paper, No. 208, of the present Session).

(Mr. Edward Stanhope.)

Ordered, by The House of Commons, *to be Printed,*
12 *August* 1879.

Under 3 *oz.*

ARMY (INDIAN HOME CHARGES).

To be Voted in Aid of ARMY ESTIMATES to Provide for the Home Charges incurred for the REGULAR FORCES serving in INDIA.

I. ESTIMATE of the SUM which will be required to be transferred in Aid of Army Votes in the Year ending 31st March 1881, to meet the estimated Charge to be incurred in Recruiting and Training Officers and Men, and in defraying the Non-Effective Expenditure for the REGULAR FORCES serving in INDIA.

One Million and One Hundred Thousand Pounds.

II. SUB-HEADS under which this Vote will be accounted for.

	£.	£.
A.—Amount to be transferred in Aid of Vote 1 of the Army Estimates, to meet the Expenditure for the following Services for the Regular Forces serving in India:—		
1. Probable Amount incurred in Raising and Training Recruits for drafts to Regiments on Indian Service	310,000	
2. Charge for Regiments embarking for Service in India after deducting the Amount allowed to the Indian Government on account of Regiments relieved	70,000	
3. Pay of Colonels of Cavalry and Infantry of Regiments serving in India, and Agency Charges	55,000	
4. Pay, including Deferred Pay, &c. of Invalids and Time-expired Men waiting Discharge from the Army on return from Indian Service	70,000	
5. Proportion of Cost of Establishments for the Military Education of Officers and Men on entering the Army	26,000	
6. Miscellaneous Charges arising on the Transit of Men to and from India, and charged in Army Accounts	19,000	550,000
B.—Amount to be transferred in Aid of Votes of the Army Estimates, to meet the Expenditure to be incurred for Non-Effective Charges for the Regular Forces serving in India:		
Vote 17.—Army Estimates—Rewards	2,000	
„ 18. „ Pay of General Officers	38,000	
„ 19. „ Retired Full-Pay and Half-Pay, &c.	100,000	550,000
„ 20. „ Widows' Pensions	20,000	
„ 23. „ Out-Pensions	390,000	
	£.	1,100,000
ESTIMATED EXTRA RECEIPTS from the Indian Government to meet the foregoing Charges		£. 1,100,000

War Office,
16 February 1880.

FRED. STANLEY.

ARMY (INDIAN HOME CHARGES).

ESTIMATE of the Sum which will be required to be transferred in Aid of Army Votes in the Year ending 31st March 1881, to meet the estimated Charge to be incurred in Recruiting and Training Officers and Men, and in defraying the Non-Effective Expenditure for the Regular Forces serving in India.

(Presented by Her Majesty's Command.)

Ordered, by The House of Commons, *to be Printed,*
16 *February* 1880.

ARMY (INDIAN HOME CHARGES).

APPROPRIATION ACCOUNT.

1878-79.

APPROPRIATION ACCOUNT of the Sum Granted to meet the Charges incurred for the EFFECTIVE and NON-EFFECTIVE SERVICES of HER MAJESTY'S REGULAR FORCES serving in *India*; for the Year ended the 31st of March 1879; together with the REPORT of the COMPTROLLER and AUDITOR GENERAL thereon.

(*Presented pursuant to Act* 29 & 30 *Vict, c.* 39, *s.* 22.)

Ordered, by The House of Commons, *to be Printed*,
9 *March* 1880.

ARMY (INDIAN HOME CHARGES).

APPROPRIATION ACCOUNT of the Sum of £. 1,080,000, granted per Act 41 & 42 Vict. c. 65, s. 3, to meet the Charges incurred for the EFFECTIVE and NON-EFFECTIVE SERVICES of HER MAJESTY'S REGULAR FORCES serving in *India* for the Year ended 31st March 1879.

Dr.	£.	*Cr.*	£.
To Amount granted for Army Services (Indian Home Charges) to meet the charges incurred in Recruiting and Training Officers and Men, and in defraying the Non-Effective Expenditure for the Regular Forces serving in India for the year 1878–79, per Act 41 & 42 Vict. c. 65, s. 3, and Schedule B., Part 7, attached thereto - - -	1,080,000	By Amount appropriated in Aid of Army Grants to meet the charges incurred in Recruiting and Training Officers and Men, and in defraying the Non-Effective Expenditure for the Regular Forces serving in India, which came in course of payment during the year ended 31st March 1879 - - (*Vide* Explanatory Paper annexed; also, Army Account of Receipt and Expenditure for the year 1878–79, page 8.)	1,080,000
£.	1,080,000	£.	1,080,000

Contribution from Indian Revenues in respect of the above amount, paid into the Exchequer per Finance Accounts during 1878–79 - - £. 1,080,000.

War Office,
31 December 1879.

Ralph H. Knox,
Deputy Accountant General.

EXPLANATORY PAPER showing the Details of the Sum of £. 1,080,000 appropriated in Aid of ARMY GRANTS for the Year ended 31st March 1879, referred to in the preceding Account.

	£.
A.—Amount appropriated in Aid of Vote 1, for the Effective Services of the Regular Forces serving in India - - - - - - - - -	530,000
B.—Amount appropriated in Aid of the Votes for Non-Effective Services of the Regular Forces serving in India, viz.:	
VOTE 17.—Rewards - - - - - - - - - -	2,000
„ 18.—Pay of General Officers - - - - - -	38,000
„ 19.—Retired Pay and Half-Pay - - - - - -	100,000
„ 20.—Widows' Pensions - - - - - - -	20,000
„ 23.—Out-Pensions - - - - - - - -	390,000
£.	1,080,000

I certify that this Account has been examined under my directions, and is correct.

Examined,
N. Harris Nicolas.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Nature of the Account.

1. THE amount of this Vote has been transferred, in the proportions shown by the Estimate in Aid of the several Army Votes therein mentioned, to meet the expenditure incurred in England in respect of Effective and Non-Effective Services of Her Majesty's Troops serving in India, and corresponds with the sum received into the Exchequer from the Indian Government during the year 1878-9, to meet the cost of these Services.

It was pointed out in my Report on this Vote for the year 1877-8, that the whole of the above expenditure is now charged to Army Votes, and the sum received from the Indian Government on account of Effective Services has, under the terms of Treasury Minute of 8th July 1878 been accepted for each year, from 1st April 1870 to 31st March 1879, in full discharge of all claims of the War Office on this Account. But, as stated in the same Report, no means exist of comparing the actual expenditure from Army Votes with the amount so received.

Proposed Capitation Rate.

2. From 1st April 1879 the terms of the settlement of July 1878 came to an end, and the conditions upon which the Indian Government was to repay the expenditure on Effective Services remained to be settled. It being considered desirable that the plan of a capitation rate should be reverted to, a Joint Committee was appointed in 1879, under the presidency of the Earl of Northbrook, to decide on the amount of the rate, and on the items of expenditure which it should embrace. The sittings of this Committee have, however, been discontinued until the Committee sitting on the organisation of the Army furnishes its Report. It has thus followed that no scale has been laid down upon which the repayment of the Indian Home Effective Charges for 1879-80 is to be based. The Charges themselves are dispersed through various Army Votes, and it appears, from a letter printed in the Appendix to this Report, that the War Office is unable to keep a record of such expenditure, as the present organisation of the Army does not admit of the preparation of an exact account of these Charges.

Liability for Deferred Pay.

3. It having been agreed under Treasury Minute of 2nd July 1878, to accept the sums paid by India on account of Effective Services of Her Majesty's Regiments on the East Indian Establishment, from 1870-71 to 1878-9, in full discharge of all claims of the Secretary of State for War on that account to 31st March 1879, I deemed it important to inquire whether that arrangement included Deferred Pay in respect of service in India between 1st April 1876 and 31st March 1879, which will become due to soldiers discharged subsequently to 31st March 1879.

The War Office, in reply, stated "that the mode of assessing the charge which will "come in course of payment hereafter as the men complete their Army service, will form "part of the general arrangement to be decided upon on receipt of the Report of the "Commission recently appointed to fix the contribution to be made by the Indian Govern-"ment on account of British Troops serving in India."

I am not aware of the view taken by the India Office on the subject of this liability. The sum involved would appear to approximate to 500,000 *l.*

Sum due in respect of Non-Effective Charges.

4. The capitalised value of the Non-Effective Charges continue to be claimed annually from India. But with reference to my Report on this Vote for the year 1877-8, and paragraph 103 of the Second Report of the Committee of Public Accounts for 1879, I have to observe, that 1874-5 is still the last year in respect of which a final settlement has been made by the Government of India. £. 788,000 is therefore still due to the

the Imperial Exchequer on this account for the several years from 1875-6 to 1877-8 To this amount must now be added the difference between the sum of 550,000 *l.* advanced by India to meet the Non-Effective Services for 1878-9, and the amount of the War Office claim for that year. By War Office letter of 9th February, I am informed that the amount of this claim is now under consideration.

In the same paragraph of the Committee's Report it is observed that an arrangement for spreading the payment of this large arrear over a series of years is under the consideration of the Departments. I am without further information on this subject; but it seems necessary to point out that the capitalised sum annually claimed from the Indian Government in respect of Non-Effective Services represents the equivalent at the time of the yearly charge to be borne on Army Votes in respect of the Pensions granted. It would therefore appear that, unless interest is charged, delay in the payment of any part of such capitalised sum involves a loss to the Home Government.

Wm. Dunbar,
Comptroller General of the Receipt and Issue of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Exchequer and Audit Department,
10 February 1880.

LETTER referred to in the foregoing Report.

Financial Secretary's Department, War Office,
19 November 1879.

Sir,

IN reply to Mr. Treherne's letter of the 31st ultimo, No. 1429, inquiring what progress has been made by the Committee appointed by the Lords Commissioners of the Treasury to determine the capitation rate to be paid by the Indian Government on account of Home Charges for Troops serving in India, I am directed by the Secretary of State for War to inform you that the sittings of the Commission have been suspended pending the Report of a Committee appointed by Colonel Stanley to consider various important questions connected with the organisation of the Army. At the present moment the Secretary of State is unable to say when the latter Committee is likely to terminate its labours.

With reference to the inquiry in the latter portion of the letter under reply, viz., whether the cost of the Indian Effective Services since 31st March 1879 is recorded by the War Office, I am to remind you that no such record has been attempted to be kept for many years past; the present organisation of the Army not admitting of the preparation of an exact account of these charges.

Under the arrangement made by the Committee presided over by Mr. Bouverie, the capitation rate was arrived at from estimated, and not from recorded expenditure. The same course will also, necessarily, be followed by Lord Northbrook's Committee in fixing the basis of charge for the period subsequent to 1st April last.

I have, &c.
(signed) *R. Lloyd Lindsay.*

The Comptroller and Auditor General,
Audit Department, Somerset House.

ARMY (INDIAN HOME CHARGES).

APPROPRIATION ACCOUNT,

1878-79.

APPROPRIATION ACCOUNT of the Sum Granted to meet the Charges incurred for the EFFECTIVE and NON-EFFECTIVE SERVICES of HER MAJESTY'S REGULAR FORCES serving in *India*, for the Year ended 31 March 1879; together with the REPORT of the COMPTROLLER and AUDITOR GENERAL thereon.

(Presented pursuant to Act 29 & 30 Vict. c. 39, s. 22.)

Ordered, by The House of Commons, *to be Printed,*
9 *March* 1880.

CHARGES DEFRAYED BY THE WAR OFFICE ON ACCOUNT OF INDIA.

1879–80.

I. STATEMENT of the Amount required in the Year ending 31st March 1880, to repay to the WAR OFFICE, CHARGES which it has Defrayed on behalf of the INDIA OFFICE.

Fifteen Thousand and Fifty Pounds Three Shillings and Threepence.

II. SUB-HEAD under which this Vote will be accounted for by the TREASURY.

	£.	s.	d.
Repayment of Charges defrayed by the War Office on account of India - -	15,050	3	3

This Statement is presented in accordance with the recommendation of the Committee of Public Accounts (*vide* paragraph 97 of Second Report, 1879). The total amount of the Charge incurred by the War Office on behalf of India, and advanced out of Army Monies in the Years from 1870-71 to 1876-77 was 685,050 *l.* 3 *s.* 3 *d.*; of this sum, 500,000 *l.* was repaid out of the Vote for 1875-76, and 170,000 *l.* out of that for 1876-77, leaving 15,050 *l.* 3 *s.* 3 *d.* still due to the War Office. This amount was shown as a "Deficiency to be Voted" on the Appropriation Account of the Vote for 1876-77, but the presentation of an Estimate was deferred until the Committee of Public Accounts had reported.

Treasury Chambers,
16 February 1880.

H. SELWIN-IBBETSON.

CHARGES DEFRAYED BY THE WAR OFFICE ON ACCOUNT OF INDIA.

STATEMENT of the Amount required in the Year ending 31 March 1880, to repay to the WAR OFFICE, CHARGES which it has Defrayed on behalf of the INDIA OFFICE.

(*Presented by Her Majesty's Command.*)

Ordered, by The House of Commons, *to be Printed,*
16 *February* 1880.

WAR OFFICE (CHARGES DEFRAYED ON ACCOUNT OF INDIA).

1880.

APPROPRIATION ACCOUNT.

REPORT of the COMPTROLLER and AUDITOR GENERAL upon the APPROPRIATION ACCOUNT of the Sum Granted by Parliament in Repayment of the CHARGES defrayed by the WAR OFFICE on behalf of the INDIA OFFICE; together with the ACCOUNT for the Year ended 31st March 1877.

(*Presented pursuant to Act* 29 *&* 30 *Vict. c.* 39.)

Ordered, by The House of Commons, *to be Printed,*
23 *February* 1880.

CHARGES DEFRAYED BY THE WAR OFFICE ON ACCOUNT OF INDIA.

REPORT of the COMPTROLLER AND AUDITOR GENERAL.

Points to be dealt with.

1. IN my Report for 1877–8 it was pointed out that a Vote was necessary to replace the sum of 15,050 *l.* 3 *s.* 3 *d.*, which had been paid out of Army Balances on account of India, in excess of the Grants in 1875-6 and 1876–7, amounting to 670,000 *l.*

Attention was further directed to two Accounts open in the War Office Books, entitled "India Contingent Account" and "India Miscellaneous Account," which showed on 30th September 1878 a Debit Balance of 6,315 *l.* 0 *s.* 1 *d.* and 8,861 *l.* 0 *s.* 3 *d.* respectively, and it was pointed out that, if these Balances were included in the settlement made under Treasury Minute of 2nd July 1878, the deficiency of 15,050 *l.* 3 *s.* 3 *d.* would be correspondingly increased. It was stated in evidence before the Committee of Public Accounts of last Session, that the Treasury were not then able to decide whether these two Balances came within the terms of the above settlement, and the Committee, in paragraph 101 of their Second Report, express the opinion that all outstanding questions should be settled before Parliament is asked for an Excess Vote.

A communication having been addressed to the War Office on the subject of these Balances, the reply was received on 3rd January 1880 that "the Secretary of State has "been in correspondence with the Treasury and the India Office on the subject, but the "approval of the Lords Commissioners of the Treasury to the proposal made by this "Department, and concurred in by the Secretary of State for India, has not yet been "communicated to this office."

Charges for clothing compensation.

2. My attention having been drawn to charges included in the India Quarterly Clothing Account in respect of clothing compensation, a letter was addressed to the War Office, asking whether such sums will be recovered from India, or whether these claims are held to be in any way affected by the general settlement with India under Treasury Minute of 2nd July 1878. In reply, it was explained that steps have been taken to obtain the required information as to the detailed items of which the debit balance on the India Clothing Account is composed, and that sums paid for clothing compensation are held to be included in the general settlement alluded to.

It would therefore appear that the sum to be made good to War Office balances will have to be increased by any charges in respect of clothing compensation which may be included in the balance of the India Quarterly Clothing Account.

Amount of remission to India.

3. The Committee of Public Accounts, in paragraph 102 of their Second Report of last Session, expressed the opinion that the sanction of Parliament should be obtained for the remission of the amount due by India to the Imperial Exchequer, in respect of the Home Charges for Effective Services of Her Majesty's Troops serving in India. Pending the settlement of the questions above referred to, the recommendation of the Committee has not yet been carried out. As further affecting the amount of this remission, I have to call attention to the 17th paragraph of the Report of the Committee presided over by Mr. Bouverie, appointed to arbitrate as to the adjustment of the Home Charges of Her Majesty's Regiments on the East India Establishment. This paragraph is as follows: "As the "arrangements with regard to the Royal Military College at Sandhurst are at present "incomplete, and are still the subject of correspondence between the two Departments, "the sum chargeable against India on account of this Establishment is reserved for future "consideration."

As the expenditure on this Service did not appear to be included in the several claims on India for Effective Services, an inquiry was addressed to the War Office on the subject. In reply it is stated, that "no claim was made for any period before the 1st April 1877 for "a proportion of the general charges for the school, pending the reorganisation of the "Establishment early in that year," but that "for the years 1877–8 and 1878–9 a sum of "6,000 *l.* per annum in respect of Establishment Charges is included in the contributions of "500,000 *l.* and 530,000 *l.* for those years respectively, accepted in discharge of the claims "for Effective Services under the authority of the Treasury Minute of the 2nd July "1878."

I have not the means of ascertaining whether the sum of 6,000 *l.* per annum was sufficient to cover the India share of the cost of this Service, for the years 1877–8 and 1878–9, whilst for the period prior to the 1st April 1877 it is admitted by the War Office that no claim has been made on this account against the Government of India.

Wm. Dunbar,
Comptroller General of the Receipt and Issue of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Exchequer and Audit Department,
31 January 1880.

CHARGES DEFRAYED BY WAR OFFICE ON ACCOUNT OF INDIA.

Appropriation Account.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Charges defrayed by the War Office on account of India, showing a Deficit upon the Vote.

SERVICE.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Charges defrayed by War Office on account of India - - - - - - - -	170,000 - -	185,050 3 3	- - -	15,050 3 3
		Deficit - - - -	£.	15,050 3 3

Treasury,
19 January 1878.

R. E. Welby,
Accounting Officer.

STATEMENT showing HOME CHARGES of HER MAJESTY'S TROOPS serving in INDIA on account of EFFECTIVE SERVICES for the Years 1870-71 to 1876-77; also the AMOUNT Advanced by INDIA to meet the same.

EFFECTIVE SERVICES.

—	Pay of Officers, Non-Commissioned Officers and Men, and Contingent Disbursements.	Charge for Drafts Embarked.	Difference of Number of Men on Passage with Regiments.	Charge for Barrack Accommodation at the Royal Victoria Hospital, Netley, and Discharge Depôt, Chichester.	Charge for Excess Cost of Bread and Meat at the Discharge Depôt, Chichester.	Proportion of Staff Expenses at the Discharge Depôt, Chichester.	Proportion of Staff Expenses at the Royal Victoria Hospital, Netley.	Excess Cost of Hospital Supplies at Netley Hospital beyond the Stoppage.	Charge for Brigade Depôts.	Charge for Royal Artillery Depôt.	Charge for Cavalry Depôt at Canterbury. Estimated Amount.	Educational Services, 1870-71 to 1876-77.	Non-Commissioned Officers, Engineers, embarked for India, 1870-71 to 1876-77.	Total Charges for Effective Services.	Advanced by India to meet War Office Charges for Effective Services in respect of the Years 1870-71 to 1876-77.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.
1870-71 - -	109,246 2 1	334,733 4 3	26,222 2 -	3,948 15 -	83 9 6	1,422 1 1	7,881 13 6	3,147 5 1	- -	- -	- -	- -	- -	- -	486,634 12 6	1870-71 - 505,000 - -
1871-72 - -	99,803 12 7	293,290 7 1	36,154 4 6	2,463 11 8	211 6 9	1,936 5 4	6,994 - 1	3,658 19 6	- -	- -	- -	- -	- -	- -	444,512 7 6	1871-72 - 425,000 - -
1872-73 - -	92,248 18 3	235,886 11 1	47,013 5 2	1,506 3 4	8 18 1	906 18 9	7,961 12 8	3,079 10 4	- -	- -	- -	- -	- -	- -	388,611 17 8	1872-73 - 450,000 - -
1873-74 - -	87,791 19 5	150,629 1 11	56,892 2 7	1,496 3 4	- -	- -	9,423 15 1	6,286 15 6	91,250 - -	- -	- -	- -	- -	- -	403,769 17 10	1873-74 - 400,000 - -
1874-75 - -	97,958 3 4	99,331 9 3	73,265 5 4	1,521 6 -	- -	- -	8,735 8 7	6,101 12 8	91,250 - -	- -	52,207 8 -	- -	- -	- -	430,370 13 2	1874-75 - 380,000 - -
1875-76 - -	95,458 3 2	73,770 15 2	72,282 16 1	2,150 9 3	- -	- -	10,077 19 3	5,394 9 6	91,250 - -	64,000 - -	54,200 12 -	- -	- -	- -	468,585 10 3	1875-76 - 320,000 - -
1876-77 - -	102,542 14 5	100,669 4 4	77,624 14 10	2,745 3 3	- -	- -	12,672 3 3	5,108 - 11	91,250 - -	64,000 - -	61,464 6 4	140,000 - -	21,635 - -	679,711 7 9		1876-77 - 400,000 - -
£.	685,050 3 3	1,288,310 13 1	389,454 10 6	15,831 12 8	303 14 4	4,265 5 2	63,746 12 10	32,776 13 6	365,000 - -	128,000 - -	167,872 6 4	140,000 - -	21,635 - -	3,302,246 11 8		£. 2,890,000 - -

	£. s. d.
TOTAL Charge for Effective Services, 1870-71 to 1876-77	3,302,246 11 8
TOTAL Amount Advanced by India in respect of Effective Services, 1870-71 to 1876-77	2,890,000 - -
BALANCE, being Amount claimed by the War Office in Excess of the Sum advanced by India £.	412,246 11 8

WAR OFFICE (CHARGES DEFRAYED ON ACCOUNT OF INDIA).

1880.

APPROPRIATION ACCOUNT.

REPORT of the COMPTROLLER and AUDITOR GENERA upon the APPROPRIATION ACCOUNT of the Su Granted by Parliament in Repayment of the CHARGI defrayed by the WAR OFFICE on behalf of the INDI OFFICE; together with the ACCOUNT for the Ye ended 31 March 1877.

(Presented pursuant to Act 29 & 30 Vict. c. 39.)

Ordered, by The House of Commons, *to be Printed,*
23 *February* 1880.

Under 1 *oz.*

ABYSSINIAN EXPEDITION.

1879–80.

I. ESTIMATE of the Amount required in the Year ending 31st March 1880, to meet Charges for the ABYSSINIAN EXPEDITION of 1867–68.

Nine Hundred and Eighty-five Pounds.

II. SUB-HEAD under which this Vote will be accounted for by the TREASURY.

	£.
A.—INDIA OFFICE CLAIMS - - - - - - - - - - -	985

Note.—A Vote was taken in 1878–9 for 19,865 *l.*, of which only 17,513 *l.* 19 *s.* 2 *d.* was actually expended. The present Estimate is, therefore, a Re-vote of a portion of the Surplus of the Grant for 1878–9, and is to meet expenditure disallowed on the account for that year, pending explanations from the India Office. The Total Cost of the Expedition, including the amount now submitted, has been 8,977,500 *l.* 1 *s.* 1 *d.*

Treasury Chambers,
16 February 1880.

H. SELWIN-IBBETSON.

ABYSSINIAN EXPEDITION.

1879-80.

ESTIMATE of the Amount required in the Year ending 31st March 1880 to meet Charges for the ABYSSINIAN EXPEDITION of 1867-68.

(Presented by Her Majesty's Command.)

Ordered, by The House of Commons, *to be Printed,*
16 *February* 1880.

India Stock (Powers of Attorney) Bill.

ARRANGEMENT OF CLAUSES.

Clauses.

1. Short title.
2. Powers of attorney for sale and transfer of India five per cent. stock to apply to India four per cent. stock.
3. Powers of attorney for receipt of dividends on India five per cent. stock to apply to India four per cent. stock.
4. Requests for post dividend warrants in respect of India five per cent. stock to apply to India four per cent. stock.

[Bill 93.]

A

B I L L

TO

Make Powers of Attorney and Requests for Transmission of Dividend Warrants by Post relating to India Five per centum Stock applicable to India Four per centum Stock. A.D. 1880.

WHEREAS in accordance with the conditions under which India five per cent. stock has been issued, the Secretary of State in Council of India has given notice that it is his intention to redeem that stock at par on the fifth day of July one thousand eight hundred and eighty :

And whereas the said Secretary of State has offered to holders of India five per cent. stock in exchange for such stock, and in lieu of repayment in cash, a like amount of India four per cent. stock bearing interest from the fifth day of April one thousand eight hundred and eighty, together with the payment on the fifth day of July one thousand eight hundred and eighty of one pound ten shillings per cent. on the amount of stock exchanged, so as to make up a sum equal to interest thereon at the rate of five pounds per cent. per annum for the half year ending on the fifth day of July one thousand eight hundred and eighty :

And whereas it is expedient that powers of attorney and requests for transmission of dividend warrants by post relating to India five per cent. stock should be made to extend and apply to India four per cent. stock :

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

1. This Act may be cited as India Stock (Powers of Attorney) Act, 1880. Short title.

2. Every power of attorney in force at the time of the passing of this Act for the sale and transfer of any India five per cent. stock shall, unless it be legally revoked or become void, remain in force for the purpose of enabling the attorney or attorneys therein named or referred to to receive and give receipts for any principal Powers of attorney for sale and transfer of India five per cent. stock to

A.D. 1880.

sum of such India five per cent. stock, and to sell and transfer any India four per cent. stock that may be accepted in exchange for such five per cent. stock, and to receive the consideration money and give receipts for the same.

apply to India four per cent. stock.

Powers of attorney for receipt of dividends on India five per cent. stock to apply to India four per cent. stock.

3. Every power of attorney in force at the time of the passing of this Act for the receipt of dividends on any India five per cent. stock shall, unless it be legally revoked or become void, remain in force for the purpose of enabling the attorney or attorneys therein named or referred to to receive the dividends to accrue on India four per cent. stock, and also to receive the said payment of one pound ten shillings per cent. on India five per cent. stock which will become payable on the fifth day of July one thousand eight hundred and eighty.

Requests for post dividend warrants in respect of India five per cent. stock to apply to India four per cent. stock.

4. Every request for the transmission of dividend warrants by post relating to India five per cent. stock in force at the time of the passing of this Act, or which may hereafter be made, in pursuance of the Act of the 34th and 35th Victoria, chapter 29, shall, unless it be legally revoked or become void, extend and apply to India four per cent. stock as if the stock mentioned in such request were therein described as India four per cent. stock.

India Stock (Powers of Attorney.

A

B I L L

To make Powers of Attorney and Requests for Transmission of Dividend Warrants by Post relating to India Five per centum Stock applicable to India Four per centum Stock.

(*Prepared and brought in by Mr. Edward Stanhope and Lord George Hamilton*).

Ordered, by The House of Commons, *to be Printed*, 27 *February* 1880.

[Bill 93.]

Under 1 *oz.*

MADRAS.

STATEMENTS

SHOWING THE

GROWTH OF AND CHANGES IN THE REVENUE

(INCLUDING LOCAL AND MUNICIPAL)

OF THE

MADRAS PRESIDENCY

Since the year 1800:

AND ITS RELATION TO THE PROGRESS OF CULTIVATION AND OF THE SEA-BORNE TRADE.

Presented to both Houses of Parliament by Command of Her Majesty.

LONDON:
PRINTED BY GEORGE EDWARD EYRE AND WILLIAM SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.
FOR HER MAJESTY'S STATIONERY OFFICE.

1880.

[C.—2691.] *Price* 2½*d.*

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India Office,
1st September 1880.

LOUIS MALLET,
Under Secretary of State.

BOMBAY BRANCH
OF THE
Royal Asiatic Society.
24 CLASS Jany 1881

STATEMENTS.

NOTE on Statement No. I., showing the growth of Revenue and Taxation (including Local and Municipal) in the Madras Presidency from 1800–1801 to 1877–78.

Between the years 1620, when the first trading establishment was settled at Masulipatam in Madras, and 1800-1801 when the information contained in Statement No. I. commences, various territories had been acquired at different dates, either by conquest, cession, or treaty, which finally constituted the Madras Presidency.

The area under British rule in 1800–1801 may be considered practically to be very nearly what it is at the present day. The only acquisitions of territory since that date, are, the district of Kurnool in 1838-39, comprising an area of about 7,000 square miles, containing an estimated population of 273,190 souls, and yielding a revenue of about 80,000*l.*; and Tranquebar which was ceded by the Danes in 1845. Since this last date no accession of country has been made to the Presidency of Madras. But in 1862 the district of North Kanara, of about 4,000 square miles, with a population of 338,000 souls, and yielding a land revenue of 110,000*l.*, was transferred to the Presidency of Bombay. The total loss from all branches of revenue, by this transfer, was stated to be about 147,500*l.* (*vide* Administration Report of Madras, 1862-63).

The total area of the Madras Presidency under British administration at the present date, exclusive of the Native States, is stated to be 138,856 square miles, and the population, according to the census of 1871-72, is numbered at 31,597,822 souls.

Columns 2 to 12 in Statement No. I. show the State revenue or taxation, distinguishing the sources whence derived. For the years 1800-1801 to 1828-29 the receipts of Land Revenue, Moturfa, Excise, and Tobacco monopoly (Cols. 2, 3, 4, 5) are lumped together in the returns. In 1828-29 tobacco is first shown separately, and from 1835-36 all the above named items are distinguished.

The Miscellaneous Revenue, shown in Col. 11, comprises items not strictly of taxation, and for this reason the revenue is totalled, Cols. 10 and 18, exclusively of it. The chief items comprised under the head "Miscellaneous" were in 1877-78:—

	£
Tributes and Contributions	344,643
Forest	40,434
Post Office	114,597
Law and Justice	124,192
Receipts in aid of Pensions, &c.	247,559
Army	178,778
Public Works	45,624

Columns 13 to 17 show the taxation from other sources than those credited to State Revenue. The origin of this taxation and the circumstances under which it has been levied are fully explained in a separate paper in connection with Statement No. II.

The different columns are totalled so as to show, as far as is practicable, the growth of each main head of revenue by decennial periods, and the average of each such decade.

The revenue and taxation (omitting "Miscellaneous" items) in the period 1872-73 to 1877-78 amounted per head of population to—

	s.	*d.*
State revenue	4	4
Local and municipal	0	5½
Total	4	9½

The returns of population, exhibited in Col. 20, prior to the census of 1871, are so untrustworthy that little reliance can be placed on deductions from them. But, according to the estimate of 1822-23, the figures show that State revenue in that year amounted to 7*s.* 1*d.* per head of population.

No. 1.—STATEMENT exhibiting the growth of

Official Years.	State Revenue or Taxation.										
	Land Revenue.	Moturfa or tax on Trades, Houses, &c.	Abkarri, Farms, and Excise.	Tobacco Monopoly in Malabar and Kanara.	Customs and Land transit.	Salt Receipts.	Stamps.*	Income, License, and Assessed taxes.	Total, excluding Miscellaneous Cols. 2 to 9.	Miscellaneous.	Total, including Miscellaneous Cols. 10 & 11.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
	£				£	£	£	£	£	£	£
1800–01	2,458,777				194,835	19,352			2,672,964	*867,304*	3,540,268
1801–02	3,815,851				312,493	20,932			4,149,276	*580,533*	4,729,609
1802–03	4,014,204				349,227	31,797			4,395,228	*329,676*	4,724,904
1803–04	3,909,792				395,367	27,768			4,332,927	*318,817*	4,651,744
1804–05	3,989,892				544,107	39,771			4,573,770	*323,370*	4,897,140
1805–06	4,146,941				352,481	185,897			4,685,319	*329,174*	5,014,493
1806–07	3,803,506				256,061	215,848			4,275,415	*327,306*	4,602,721
1807–08	4,043,188				245,837	258,990			4,548,015	*379,504*	4,927,519
1808–09	4,047,014				298,946	262,803			4,608,763	*359,558*	4,968,321
1809–10	4,164,081				383,758	278,640	12,215		4,838,689	*534,502*	5,373,191
Average, 1st Decade	3,839,325				333,311	134,180	12,215		4,308,337	*434,974*	4,742,991
1810–11	3,988,023				423,170	339,610	28,679		4,779,482	*459,094*	5,238,576
1811–12	3,901,338				436,532	342,593	26,147		4,706,610	*450,107*	5,156,717
1812–13	3,966,047				458,720	370,643	29,196		4,824,606	*466,521*	5,291,127
1813–14	3,986,489				472,276	333,321	31,556		4,823,642	*473,446*	5,297,088
1814–15	3,889,555				541,286	313,388	38,830		4,783,059	*539,105*	5,322,164
1815–16	3,609,668				514,300	312,666	40,155		4,476,789	*629,318*	5,106,107
1816–17	3,826,107				519,067	295,716	38,168		4,679,058	*681,162*	5,360,220
1817–18	3,856,433				506,660	295,917	47,444		4,706,454	*674,853*	5,381,307
1818–19	3,799,410				507,716	356,680	46,507		4,710,313	*651,119*	5,361,432
1819–20	3,791,931				538,659	363,627	51,919		4,746,136	*660,868*	5,407,004
Average, 2nd Decade	3,861,500				491,839	332,416	37,860		4,723,615	*568,559*	5,292,174
1820–21	3,738,460				570,567	313,755	62,243		4,685,025	*718,481*	5,403,506
1821–22	3,708,404				630,769	364,087	64,744		4,768,004	*789,025*	5,557,029
1822–23	3,769,369				624,888	336,005	64,513		4,794,775	*790,435*	5,585,210
1823–24	3,741,100				573,793	356,330	62,340		4,733,563	*765,202*	5,498,765
1824–25	3,765,212				536,810	327,719	62,640		4,692,381	*748,362*	5,440,743
1825–26	3,978,682				557,609	359,397	61,504		4,957,182	*757,733*	5,714,915
1826–27	3,699,312				545,818	330,839	56,907		4,632,876	*1,378,805*	5,981,681
1827–28	3,605,226				566,729	346,192	56,260		4,574,407	*773,421*	5,347,828
1828–29	3,649,012			74,487	610,006	404,416	56,636		4,794,557	*780,492*	5,575,049
1829–30	3,522,100			71,208	590,726	469,530	52,870		4,706,434	*709,153*	5,415,587
Average, 3rd Decade	3,732,257				580,772	360,827	60,066		4,733,920	*821,111*	5,552,031
1830–31		3,460,329		66,503	581,516	443,864	48,610		4,600,822	*757,438*	5,358,260
1831–32		3,252,117		63,049	455,689	355,816	39,236		4,165,907	*306,230*	4,472,137
1832–33		2,940,703	*Average 3,217,342*	65,177	419,072	333,360	38,673		3,796,985	*311,076*	4,108,061
1833–34		3,176,708		68,879	382,885	372,416	35,120		4,036,008	*322,199*	4,358,207
1834–35		3,256,855		68,913	420,130	376,408	40,001		4,162,307	*317,718*	4,480,025
1835–36	3,297,602	100,255	167,294	73,380	419,076	353,848	42,116		4,453,571	*145,690*	4,599,261
1836–37	2,893,849	96,908	170,733	75,531	469,445	372,892	45,466		4,124,824	*493,485*	4,618,309
1837–38	3,149,782	103,468	178,020	80,732	405,679	379,207	46,443		4,343,331	*476,459*	4,819,890
1838–39	3,237,301	104,759	184,657	82,334	407,206	402,953	48,201		4,467,411	*485,659*	4,953,070
1839–40	3,225,600	102,208	232,552	84,586	410,287	398,858	48,386		4,502,477	*474,138*	4,976,615
Average, 4th Decade	3,160,827	101,519	186,651	72,908	437,099	378,962	43,225		4,265,354	*409,009*	4,674,384
	3,406,078										
1840–41	3,279,085	102,482	188,433	82,744	427,635	378,052	49,982		4,508,413	*466,226*	4,974,639
1841–42	3,294,596	104,086	194,354	81,137	415,791	399,239	47,614		4,536,817	*478,400*	5,015,217
1842–43	3,274,072	109,610	209,733	94,842	427,672	399,761	47,546		4,563,236	*523,523*	5,086,759
1843–44	3,263,734	110,670	224,863	84,100	423,545	432,160	44,616		4,583,688	*490,507*	5,074,195
1844–45	3,378,188	112,845	227,952	85,144	a 200,166	452,560	36,456		4,493,311	*503,018*	4,996,329
1845–46	3,460,104	115,088	230,388	90,075	165,105	470,641	23,254		4,554,655	*451,393*	5,006,048
1846–47	3,589,910	111,472	219,525	88,585	151,040	455,635	24,812		4,640,979	*493,065*	5,134,044
1847–48	3,654,805	114,394	228,631	89,596	135,984	485,721	30,130		4,739,261	*471,106*	5,210,367
1848–49	3,645,695	112,942	243,157	71,388	92,876	450,797	36,824		4,673,679	*477,775*	5,151,454
1849–50	3,479,437	115,519	245,613	88,106	102,710	464,592	42,086		4,538,013	*467,937*	5,005,950
Average, 5th Decade	3,431,968	110,911	221,265	87,572	254,252	438,916	38,327		4,583,205	*482,295*	5,065,500
	3,849,710										

a Land Transit Duties abolished by Act VI. of 1844. *Customs Tariff revised by Act VI. of* 1844, *Act VII. of* 1859, *Act X. of* 1860, *Acts XI. an XXIII. of* 1862, *Act XXVI. of* 1863, *Act XXIII. of* 1864, *Acts XVII. and XXV. of* 1865, *Act XVIII. of* 1866, *Act XVII. of* 1867, *Notification 19th March* 1869, *Act XVII. of* 1870, *Act XIII. of* 1871, *Act XVI. of* 1875, *Notification of* 13 *March* 1879.

REVENUE or TAXATION from 1800–01 to 1877–78.

Other than State Revenue or Taxation.					Grand Total.		Population against the years or date of latest information.	Remarks.
Village Service Fund, Col. 4, Statement No. II.	Local Funds, General, Col. 8, Statement No. II.	Local Funds, Special, Col. 12, Statement No. II.	Municipal Taxation, Col. 15, Statement No. II.	Total, Columns 13 to 16.	Excluding Miscellaneous Cols. 10 & 17.	Including Miscellaneous Cols. 12 & 17.		
13.	14.	15.	16.	17.	18.	19.	20.	21.
					£	£		
					2,672,964	3,540,268		
					4,149,276	4,729,609		
					4,395,228	4,724,904		
					4,382,927	4,651,744		
					4,573,770	4,897,140		
					4,685,319	5,014,493		
					4,275,415	4,602,721		
					4,548,015	4,927,519		
					4,608,763	4,968,321		
					4,838,689	5,373,191		
					4,308,337	4,742,991		
					4,779,482	5,238,576		
					4,706,610	5,156,717		
					4,824,606	5,291,127		
					4,823,642	5,297,088		
					4,783,059	5,322,164		
					4,476,789	5,106,107		
					4,679,058	5,360,230		
					4,706,454	5,381,307		
					4,710,313	5,361,432		
					4,746,136	5,407,004		
					4,723,615	5,292,174		
					4,685,025	5,403,506		
					4,768,004	5,557,029		
					4,794,775	5,585,210	b13,476,923	
					4,733,563	5,498,765		
					4,692,381	5,440,743		
					4,957,182	5,714,915		
					4,632,876	5,981,681		
					4,574,407	5,347,828		
					4,794,557	5,575,049		
					4,706,434	5,415,587		
					4,733,920	5,552,031		
					4,600,822	5,358,260		
					4,165,907	4,472,137		
					3,796,985	4,108,061	- - -	*Famine year.*
					4,036,008	4,358,207		
					4,162,307	4,480,025		
					4,458,571	4,599,261		
					4,124,824	4,618,309	b13,967,395	
					4,343,331	4,819,890		
					4,467,411	4,953,070	- - -	*Including £80,000 for the acquisition of Kurnool.*
					4,502,477	4,976,615		
					4,265,354	4,674,384		
					4,508,413	4,974,639		
					4,536,817	5,015,217		
					4,563,236	5,086,759		
					4,583,688	5,074,195		
					4,493,311	4,996,329		
					4,554,655	5,006,048		
					4,640,979	5,134,044		
					4,739,261	5,210,367		
					4,673,679	5,151,454		
					4,538,013	5,005,950		
					4,583,205	5,065,500		

b According to Census taken in this year.

* *Judicial Stamps, Fees, and Fines, &c., not being considered ordinary Taxation, are not included Col. 8, but under Miscellaneous.*

No. 1.—STATEMENT exhibiting the growth of REVENUE

OFFICIAL YEARS.	STATE REVENUE OR TAXATION.										
	Land Revenue.	Moturfa or tax on Trades, Houses, &c.	Abkarri, Farms, and Excise.	Tobacco Monopoly in Malabar and Kanara.	Customs and Land transit.	Salt Receipts.	Stamps.*	Income, License, and Assessed taxes.	Total excluding Miscellaneous Cols. 2 to 9.	Miscellaneous.	Total including Miscellaneous Cols. 10 & 11.
1.	2.	3.	4.	5.	6.	7	8.	9.	10.	11.	12.
	£	£	£	£	£	£	£	£	£	£	£
1850–51	3,515,969	114,942	242,066	83,792	110,725	477,630	47,092		4,592,216	*495,117*	5,087,333
1851–52	3,610,646	119,257	241,840	89,677	115,680	483,427	49,888		4,710,415	*522,817*	5,233,232
1852–53	3,687,811	118,461	242,157	63,162	120,797	504,265	48,287		4,784,940	*533,138*	5,318,078
1853–54	3,402,335	110,236	249,086	8,958	126,528	480,214	52,819		4,430,176	*557,459*	4,987,635
1854–55	3,384,636	108,281	248,388	*Tobacco*	117,200	487,459	54,313		4,495,277	*434,069*	4,929,346
1855–56	3,414,611	101,889	231,594	*Duties were*	130,714	507,734	66,855		4,453,397	*833,932*	5,287,329
1856–57	3,592,766	101,643	230,907	*abolished*	137,728	503,994	70,956		4,637,994	*827,336*	5,465,330
1857–58	3,678,862	107,326	275,410	*under*	141,174	572,597	75,540		4,850,909	*827,366*	5,678,275
1858–59	4,175,268	111,247	284,414	*Act IV.*	154,102	601,954	80,617		5,407,602	*852,243*	6,259,845
1859–60	4,093,345	109,242	292,647	*of* 1853.	255,577	647,115	93,041		5,490,967	*1,060,013*	6,550,980
Average, 6th Decade	3,655,625	110,252	253,351	61,397	141,022	526,639	63,941		4,785,389	*694,349*	5,479,738
	4,043,787										
1860–61	3,974,730	100,639	307,125		295,388	706,789	*a* 152,565	101,427	5,638,663	*1,031,767*	6,670,430
1861–62	4,153,293	*The*	333 466		232,522	868,323	*b* 310,458	284,958	6,183,020	*832,059*	7,015,079
1862–63	4,240,031	*Moturfa tax*	372,757		196,498	912,770	*c* 212,558	231,943	6,174,557	*759,573*	6,934,130
1863–64	4,299,792	*was*	405,165		229,852	899,272	238,342	164,960	6,237,383	*791,896*	7,029,279
1864–65	4,184,645	*relinquished*	396,054		203,878	1,036,670	269,409	147,867	6,238,523	*768,076*	7,006,599
1865–66	4,306,505	*1st August*	414,718		208,553	1,012,760	*d* 306,485	72,399	6,401,420	*657,597*	7,059,017
1866–67	3,652,026	1861 *in*	427,452		193,539	1,047,573	*e* 282,553	1,346	5,604,489	*650,362*	6,254,851
1867–68	4,244,396	*favour of*	506,491		251,902	1,098,802	*f* 353,725	88,695	6,544,011	*968,866*	7,512,877
1868–69	4,068,789	*a License*	490,843		276,591	1,107,258	372,347	63,581	6,379,404	*1,127,677*	7,507,081
1869–70	4,482,706	*Tax.*	570,022		276,485	1,164,736	*g* 406,482	135,423	7,035,854	*1,043,778*	8,079,632
Average, 7th Decade	4,160,691	100,639	422,409		236,521	985,495	290,492	129,260	6,243,732	*863,165*	7,106,898
	4,593,164										
1870–71	4,397,803		589,266		304,897	1,264,230	*h* 399,586	252,726	7,208,508	*998,792*	8,207,300
1871–72	4,440,313		570,892		313,228	1,307,841	399,025	110,817	7,142,116	*950,311*	8,092,427
1872–73	4,698,469		616,844		393,742	1,285,019	*i* 426,591	72,895	7,488,560	*710,550*	8,199,410
1873–74	4,451,489		609,946		336,152	1,295,186	471,469	4,380	7,188,622	*1,021,925*	8,210,547
1874–75	4,635,487		605,892		321,025	1,331,569	492,878	177	7,387,028	*986,798*	8,373,826
1875–76	4,545,013		633,901		307,962	1,353,789	501,971	60	7,342,696	*1,017,792*	8,360,488
1876–77	3,296,575		558,369		246,736	1,291,953	499,336	115	5,893,084	*1,158,053*	7,051,137
1877–78	3,494,884		471,069		203,350	1,142,186	489,221	14	5,800,724	*1,185,714*	6,986,438
Average 8 years	4,243,129		582,022		303,387	1,283,972	460,009	55,148	6,931,417	*1,001,242*	7,935,159
	4,826,401										

a Act XXXIV. of 1860. *b Act XXXII. of* 1861. *c Act X. of* 1862. *d Act IX. of* 1865. *e Act XX. of* 1866.
h Acts VII. and XX. of 1870. *i Acts VIII. and IX. of* 1871.

Note.—The Blank spaces indicate that either the Item did

Revenue, Statistics, and Commerce Department,
India Office, 1st September 1880.

or TAXATION from 1800–10 to 1877–78—*continued.*

OTHER THAN STATE REVENUE OR TAXATION.					GRAND TOTAL.		POPULATION against the years or date of latest information.	REMARKS.
Village Service Fund, Col. 4, Statement No. II.	Local Funds, General, Col. 8, Statement No. II.	Local Funds, Special, Col. 12, Statement No. II.	Municipal Taxation, Col. 15, Statement No. II.	Total, Columns 13 to 16.	Excluding Miscellaneous Cols. 10 & 17.	Including Miscellaneous Cols. 12 & 17.		
13.	14.	15.	16.	17.	18.	19.	20.	21.
£	£	£	£	£	£	£	£	
					4,592,216	5,087,333		
					4,710,415	5,233,232	*k*22,031,697	
					4,784,940	5,318,078		
37,281				37,281	4,467,457	5,024,916		
37,006				37,006	4,532,283	4,966,352	*k*22,857,855	
43,290				43,290	4,496,687	5,330,619		
46,482				46,482	4,684,476	5,511,812		
42,783				42,783	4,893,692	5,721,058		
62,320			19,530	81,850	5,489,452	6,341,695		
62,960			17,013	79,973	5,570,940	6,630,953		
47,445			18,276	52,666	4,822,256	5,516,605	*k*24,656,509	
59,766			19,455	79,221	5,717,884	6,749,651		
55,446			19,494	74,940	6,257,960	7,090,019		
65,864			26,443	92,307	6,266,862	7,026,437	- - -	*Excluding £147,500 for transfer of North Kanara to Bombay.*
65,920	22,645	1,704	26,764	117,033	6,354,416	7,146,312		
50,074	27,440	28,501	27,740	133,755	6,372,278	7,140,354	*k*26,539,052	
64,530	32,063	36,007	29,910	162,510	6,563,930	7,221,527		
89,194	43,302	33,503	35,097	201,096	5,805,585	6,455,947	- - -	*Year of* 11 *months only.*
77,193	136,757	42,344	109,257	365,551	6,909,562	7,878,428		
92,348	218,712	43,498	113,720	468,278	6,847,682	7,975,359		
136,083	233,973	50,313	107,970	528,339	7,564,193	8,607,971		
75,642	102,128	33,696	51,585	222,303	6,466,035	7,329,201	*k*31,597,872	
158,286	210,620	50,754	110,360	529,970	7,738,478	8,737,270		
185,852	255,248	47,871	116,040	605,041	7,747,157	8,697,468		
196,750	397,433	52,218	122,937	769,338	8,257,898	8,968,748		
209,224	390,950	48,686	121,021	769,881	7,958,503	8,980,428		
210,620	403,955	48,767	111,927	775,269	8,162,297	9,149,095	*k*31,597,872	
226,955	386,966	57,675	120,952	792,548	8,135,244	9,153,036		
195,026	319,214	41,429	122,797	678,466	6,571,550	7,729,603	- - -	*Famine years.*
201,148	319,717	37,997	130,052	688,914	6,489,638	7,675,352	- - -	
197,980	335,513	48,175	119,516	701,178	7,632,596	8,636,375		

f Act XXVI. of 1867. *g Act XVIII. of* 1869.

k See pp. 2, 3, *and* 9 *of Census Report,* 1871.

* *Judicial Stamps, Fees, and Fines, &c., not being considered ordinary taxation, are not included in Col.* 8, *but under Miscellaneous.*

not exist or that separate information is not obtainable.

NOTE on Statement No. II., showing the various kinds of Local and Municipal Taxation in the Madras Presidency, from the year 1853–54 to 1877–78 inclusive.

This statement is an expansion of Columns 13 to 17 in Statement No. I, and shows the progress of local and municipal taxation in the Presidency of Madras.

Village Service Fund.—Prescriptive allowances to village officers (headman and accountants) are exhibited in Column 2.

From the commencement of British rule it has been the usual practice to allow certain charges on the revenue of each village for the remuneration of the village officers. Before 1853–54 these charges were not brought to account either as receipts or as disbursements; they are now treated as regular Cesses extra to the revenue, and brought to account accordingly. This Column also includes assessments imposed on revenue free service lands for the remuneration of the officiating village officers.

Column 3 shows the amounts of service cess in lieu of direct fees of village officers. Besides the emoluments above described, village officers, revenue and police, have always had a prescriptive right to certain fees or other remuneration direct from the cultivators. Madras Act IV. of 1864 legalized the commutation of such direct levies into a cess of one anna in addition to each rupee of revenue (6¼ per cent.), the direct levy being made illegal when such commutation had been effected. The extra cess began to be separately brought to account in 1871–72, but the Act has as yet been applied only to five districts, though it is intended eventually to extend its operation.

These Service Cesses exist in Ryotwarri villages only, the reorganization of village establishments not having yet been attempted in the Zemindari tracts.

For the years 1872–73 to 1876–77 the totals in Column 4, it will be noticed, exceed the aggregate of the two previous columns. The explanation is that certain items (such as percentage on water rates) have been credited to the Village Service Fund, which have not been shown separately in the accounts under either head.

It will be observed that the Village Service Fund is not new taxation, having existed in another form since the introduction of British rule. And the gradual increase under Column 2 since 1853–54 is apparent only, the system of bringing the cess to account having been introduced gradually.

It will also be noticed that these Cesses, as well as that under Column 5, depend on and vary with the amount of Land Revenue.

Local Funds. General.—Local taxation for the improvement of communications was first legalized by Madras Act III. of 1866, which imposed a rate of half an anna per rupee, or 3⅛ per cent. of the rent value of land (which, in the case of Ryotwarri or lands held direct from Government, was to be taken to be equivalent to the Government assessment and water rate of the land) for the construction and maintenance of district roads. This Act was superseded by Madras Act IV. of 1871, which greatly developed the principle of local taxation and local administration.

This last Act constituted Local Boards, consisting of official and non-official members, for the administration of the Local Funds raised within each Local Fund circle, of which there are 35 in the Presidency. The Local Fund under the Act comprises, 1st, a rate on the rent value of land (Column 5), as under Act III. of 1866, which was, however, raised to one anna in the rupee (6¼ per cent.), two thirds of which rate the Act appropriates to improvement of communications, and one third to education and sanitation: 2ndly, a house tax (Column 6) for educational purposes, the imposition of which was, however, optional to Government, and which, practically, is now in abeyance; 3rdly, tolls (Column 7) on animals and vehicles using roads within the circle, tolls having previously been levied for the improvement of communications under other laws; 4thly, certain minor items not of the nature of taxation.

Special Local Funds.—Various sources of income applicable to local administrative purposes, and known as Special Funds, exist in this Presidency; of such are school and university fees, rent of travellers' bungalows, and the like. But three of these items may perhaps be considered of the nature of taxation, and are therefore shown in the statement to which this paper refers.

Column 9, *Pound Fund.* This consists of the fines, on account of trespassing cattle sent to a pound, imposed under the Cattle Trespass Act, I. of 1871. After providing for the necessary expenses, half the surplus is appropriated to the Local or Municipal Funds, as the case may be, of the place where the pound is situated, and half to the Agricultural School at Sydapet, for agricultural education.

Column 10, *Fishery Rents.* The sums obtained for the right of fishing in certain tanks or streams have been, from 1863–64, appropriated to local communications. Since 1875–76, however, they have been credited to the Irrigation Department, and no longer form a portion of Local Funds.

Column 11, *Jungle Conservancy.* This is a light tax on the use of the communal or village woodlands, in the shape of fees on wood collected for sale and the like. The proceeds are expended by the officers of Government upon raising roadside avenues, firewood plantations, and similar objects.

Municipal Taxation.—Column 13 gives the Municipal Taxation for the city of Madras under the several Acts which regulate its municipal administration, viz., Madras Acts XIV. of 1856, IX. of 1865, V. of 1871, and V. of 1878. The population of the Presidency town is 397,500 by the census of 1871, and the rate per head of municipal taxation was thus in 1877–78 about 2*s.* 10*d.* But the last Act, V. of 1878, has raised that rate by about one fourth.

Column 14. Municipal institutions and taxation were introduced in places other than the Presidency Town by Act X. of 1865. The chief object of this Act was to impose on the various towns in which municipalities were constituted a contribution of 75 per cent. of the cost of their own police, while Government was to contribute a moiety of the municipal expenditure on sanitation. By Act III. of 1871, these municipalities were relieved of expenditure on Police, while primary education was added to the objects on which municipal funds may be spent. Under Act VII. of 1878 police has again been placed among the objects of municipal taxation, the exemption having occasioned embarrassment to provincial revenues.

There are altogether 48 municipalities (exclusive of the city of Madras), with an aggegate population of 1,198,000, the average rate per head of municipal taxation being in 1877–78 about 1*s.* 3*d.* But there is room under the existing law for an improvement of municipal income, as the maximum rates have probably nowhere been imposed.

MADRAS PRESIDENCY.

No. II.—Statement showing the various kinds of Local and Municipal Taxation from the Year 1853-54 to 1877-78 inclusive.

Official Years.	Village Service Fund.			Local Funds. General.				Local Funds. Special.				Municipal.			Grand Total Taxation, Columns 4, 8, 12, 15.	Remarks.
	Prescriptive Allowances.	Service Cess in lieu of direct Fees.	Total Columns 2 + 3.	Rate on Rent Value of Land.	House Tax in Villages for Educational purposes.	Tolls and Ferries.	Total Columns 5 + 6 + 7.	Pound Fund.	Fishery Rents.	Jungle conservancy.	Total Columns 9 + 10 + 11.	Taxation in the City of Madras.	Taxation of Provincial Municipalities.	Total Columns 13 + 14.		
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
1853–54	37,281	-	37,281												37,281	
1854–55	37,006	-	37,006												37,006	
1855–56	43,290	-	43,290												43,290	
1856–57	46,482	-	46,482												46,482	
1857–58	42,783	-	42,783												42,783	
1858–59	62,320	-	62,320									19,530	- -	19,530	81,850	
1859–60	62,960	-	62,960									17,013	- -	17,013	79,973	
1860–61	59,766	-	59,766									19,455	- -	19,455	79,221	
1861–62	55,446	-	55,446									19,494	-	19,494	74,940	
1862–63	65,864	-	65,864									26,443	- -	26,443	92,307	
1863–64	65,920	-	65,920	11,912	-	10,733	22,645	-	1,704	-	1,704	26,764	- -	26,764	117,033	
1864–65	50,074	-	50,074	13,992	-	13,448	27,440	15,221	5,111	8,169	28,501	27,740	- -	27,740	133,755	
1865–66	64,530	-	64,530	17,822	-	14,241	32,063	16,575	9,998	9,434	36,007	29,910	- -	29,910	162,510	
1866–67	89,194	-	89,194	30,452	-	12,850	43,302	14,443	7,763	11,297	33,503	35,097	- -	35,097	201,096	
1867–68	77,193	-	77,193	121,993	-	14,764	136,757	17,070	9,879	15,395	42,344	44,175	65,082	109,257	365,551	
1868–69	92,348	-	92,348	204,363	-	14,349	218,712	19,243	9,489	14,766	43,498	43,902	69,818	113,720	468,278	
1869–70	136,083	-	136,083	216,510	-	17,463	233,973	20,726	10,384	19,203	50,313	35,917	72,053	107,970	528,339	
1870–71	158,236	-	158,236	192,627	-	17,993	210,620	22,037	10,543	*18,174	50,754	39,740	70,620	110,360	529,970	
1871–72	147,343	38,539	185,882	234,572	33	20,643	255,248	22,160	9,622	16,089	47,871	44,053	71,987	116,040	605,041	
1872–73	141,421	41,053	*196,750	369,907	5,402	22,124	397,433	22,798	11,685	17,735	52,218	41,636	81,301	122,937	769,338	
1873–74	137,691	43,673	*209,22	364,438	3,803	22,689	390,950	20,938	11,059	16,689	48,686	40,192	80,829	121,021	769,881	
1874–75	144,989	53,091	*210,620	371,309	7,454	25,192	403,955	22,062	10,546	16,159	48,767	40,690	71,237	111,927	775,269	
1875–76	134,372	54,081	*226,955	360,324	121	26,521	386,966	22,537	9,981	25,157	57,675	45,238	75,714	120,952	792,548	
1876–77	123,312	52,024	*195,026	298,704	-	20,510	319,214	23,632	†	17,797	41,429	48,883	73,914	122,797	678,466	} Famine years.
1877–78	No details.		201,148	292,126	-	27,591	319,717	22,632	†	15,365	37,997	55,344	74,708	130,052	688,914	} Famine years.

* *These figures do not make up the total of the previous Columns for reasons explained in the note (page 8) which accompanies this statement.*
† *Transferred to Irrigation, Public Works Department.*

Revenue, Statistics, and Commerce Department,
India Office, 1st September 1880.

NOTE on Statement No. III., showing the extension of the occupied Area of Land fully assessed, and the growth of the Land Revenue, in the Madras Presidency since 1852–53.

This statement cannot be carried back before 1852–53, as the detailed information in Columns 3 to 16 inclusive does not exist in a complete form prior to that year.

Column 2 corresponds to Column 2 of Statement No. I. It shows the *actual realizations* of land revenue for each year, which are the same as the *current demand* for that year, Column 5, *minus* any sums uncollected within the year, and *plus* collections of arrears of former years. This explains the discrepancies between Columns 2 and 5.

Column 3 shows the fixed land revenue demand on the Zemindari or permanently settled estates, assessed at a lump sum on each estate. The total area of these estates is about 21 million acres, but the area of cultivation within them not being known, they are excluded from Columns 6 to 16 inclusive.

When Zemindari lands receive water from Government works of irrigation they pay water rate in addition to their fixed assessment. This water rate now amounts to from 70,000*l.* to 80,000*l.* a year, and is included in Columns 4, 12, and 15, as it is not distinguished in the accounts from water rates on land not permanently settled.

Column 4 comprises all items of land revenue demand other than the fixed assessment of Zemindari estates. The principal item is that of the revenue of lands held at full assessments directly from Government or Ryotwari lands (Columns 7 and 10); the other items are water-rates, &c. (Columns 12 and 13); quit-rents on lands and villages partially exempt from assessment (in area about $7\frac{3}{4}$ million acres), about 187,000*l.*; and numerous minor items, such as sales of grazing on Government waste lands and the like, known as Land Revenue "Miscellaneous," about 30,000*l.*

Columns 6 to 16 give the details of the lands held subject to full rates of assessment on Ryotwari settlement or direct from Government. North and South Kanara are excluded from these columns, as the areas of cultivation in these districts are not shown in the revenue returns; also, for the same reason, the district of Malabar prior to 1865–66.

These lands are distinguished according to the main classification in use under the Madras revenue system, viz., into lands *assessed* as unirrigated (Columns 6 to 8), and land *assessed* as irrigated (Columns 9 to 11).

This classification, however, needs some explanation.

First. Lands irrigated by works which are private property (as, for instance, wells constructed by the landholder) are assessed at unirrigated rates, and are consequently entered in Column 6.

Secondly. In order to exhibit the direct return from certain large irrigation works constructed by Government, the charge for water supplied from them is in the returns shown as a water rate (Column 12) separately from the land assessment, and the lands irrigated are shown as assessed at dry rates, and have been entered under Column 6. The principal of these works are those on the rivers Godaveri and Kistna, and the areas of land classed as "dry" irrigated from them were in 1878 about 540,000 and 265,000 acres respectively.

From the above it will be seen that the area actually irrigable bears a much larger proportion to the total area of fully assessed occupied land than would appear from the proportion of the area classed as irrigated (Column 9) to the total area (Column 14).

And it must be observed that the areas given, Columns 6, 9, 14, are of holdings, not of cultivation, of fully assessed lands. In ordinary years, about 88 per cent. of the area held on Ryotwari settlement is under the plough, and 12 per cent. fallow or pasture.

Columns 7 and 10 show the regular ordinary assessment of the two classes of fully assessed lands, and Columns 8 and 11 the average rate per acre of that assessment. But, under certain circumstances, an extra charge on account of the use of water may be made, either, on dry lands, water rate (Column 12) as explained above, or, on wet lands, an extra charge when a second crop is grown (Column 13), because the ordinary "consolidated" assessment (so called as including both soil and water rate) is calculated for one crop only.

Columns 14 to 16 show the total area, assessment, and rate of fully assessed lands; but these columns also need some explanation.

Prior to 1865–66 the returns showed separately from the main classes of "dry" and "wet" certain other classes of fully assessed lands, amounting altogether to 350,000 or 400,000 acres. The principal of these minor classes were "garden," or lands irrigated by wells. In 1865 lands watered by private wells were relieved of any impost beyond the "dry" rate, and all lands were classified as either "dry" or "wet." This accounts for the area in Column 14 showing more than the aggregate of Columns 6 and 9 in the earlier years.

It has already been explained that the water rate on Zemindari lands irrigated by Government works is included in Column 12. The total assessment, Column 15, of Ryotwàri holdings is thus shown as higher by 70,000*l.* or 80,000*l.* a year (the amount of the Zemindari water rate) than it really is, and the average rate of assessment (Column 16) is also proportionately too high.

The general results obtained from the statement to which this paper refers may thus be summarized. Comparing the averages of the first with those of the last quinquennial period (which includes the two years of famine), the increase in realizations of land revenue generally has been 588,257*l.*, or about 17 per cent. Taking the figures for the fully assessed Ryotwari lands only (Column 15), and omitting the increase due to the inclusion of Malabar in 1865–66, the assessment has risen by 731,942*l.*, or 25 per cent., and the occupied area by not less than 7,215,898 acres, or 60 per cent.

The causes of the decrease in average rates are, partly special reductions of assessment from time to time (some of which are noted in the column of remarks); partly the gradual introduction of the revised settlements, which has been going on since 1856, and has now extended to twelve districts; and partly the extension of cultivation to poorer and more lightly assessed soils. The absolute decrease is from about 5*s.* per acre to about 3*s.* 10¼*d.*, or 23 per cent. The relative decrease, if the rise in prices is taken into consideration, is, of course, greater.

On dry lands the occupied area has increased by 6,654,847 acres, or about 72 per cent.; the assessment by 448,801, or 37 per cent., the rate having fallen from 2*s.* 7½*d.* to 2*s.* 1¼*d.* On wet lands there is nominally an increase in area of 903,371 acres, or 36 per cent., the rate having fallen from 13*s.* 1*d.* to 8*s.* 11½*d.* The real increase of irrigation is, however, not indequately exhibited by these figures, as is shown by the great increase in water rates, 243,332*l.*, or more than 300 per cent., and in the charge for second crops, 11,197*l.*, or about 18 per cent.

No. III.—STATEMENT exhibiting the GROWTH of the LAND REVENUE and

OFFICIAL YEARS.	LAND REVENUE realised, according to the FINANCIAL STATEMENTS presented to Parliament.	CURRENT LAND REVENUE DEMAND as given in the ANNUAL REVENUE RETURNS, including KANARA and MALABAR.			TOTAL CULTIVATORS HOLDINGS of fully ASSESSED according to the Annual Revenue Returns; excluding		
		Revenue of Zemindari or permanently Settled Lands.	Revenue not permanently settled, including Miscellaneous, Water Rates, &c. *	Total Columns 3+4.	Dry or Unirrigated Lands.		
					Area.	Assessment.	Rate of Assessment per Acre.
1.	2.	3.	4.	5.	6.	7.	8.
	£	£	£	£	Acres.	£	£ s. d.
1852–53	3,687,811	498,251	3,205,721	3,703,972	9,266,425	1,225,712	0 2 7½
1853–54	3,402,335	497,405	2,919,527	3,416,932	8,824,498	1,169,710	0 2 7¾
1854–55	3,384,636	497,948	3,072,251	3,570,199	8,250,015	1,122,015	0 2 8½
1855–56	3,414,611	497,603	3,222,802	3,720,405	9,477,455	1,283,863	0 2 7
1856–57	3,592,766	497,482	3,353,819	3,851,301	9,894,644	1,275,519	0 2 6¾
1857–58	3,678,862	497,902	3,259,112	3,757,014	10,176,108	1,292,982	0 2 6½
1858–59	4,175,268	497,750	3,615,486	4,113,236	10,697,180	1,338,126	0 2 6
1859–60	4,098,345	506,341	3,533,465	4,039,806	11,304,510	1,391,329	0 2 5½
1860–61	3,974,730	510,545	3,504,062	4,014,607	11,600,103	1,384,009	0 2 4½
1861–62	4,153,293	510,396	3,718,651	4,229,047	12,224,006	1,431,249	0 2 4
1862–63	4,240,031	510,148	3,776,029	4,286,177	12,821,125	1,454,471	0 2 0¼
1863–64	4,299,792	512,948	3,829,173	4,342,121	13,111,153	1,458,815	0 2 2½
1864–65	4,184,645	512,166	3,739,969	4,252,135	13,659,063	1,504,244	0 2 2¼
1865–66	4,306,505	513,324	3,800,277	4,313,601	14,459,368	1,607,626	0 2 2½
1866–67	3,652,026	512,662	3,898,240	4,410,902	14,940,073	1,625,491	0 2 2
1867–68	4,244,396	513,285	3,684,908	4,198,193	15,487,351	1,678,442	0 2 2
1868–69	4,068,789	514,652	3,792,846	4,307,498	15,640,120	1,692,944	0 2 1¾
1869–70	4,482,706	514,275	3,998,127	4,512,402	16,003,033	1,726,949	0 2 1¾
1870–71	4,397,803	514,364	4,090,366	4,604,730	16,341,658	1,747,266	0 2 1½
1871–72	4,440,313	512,946	3,937,686	4,450,632	16,084,145	1,709,999	0 2 1½
1872–73	4,693,469	511,633	4,038,879	4,550,512	16,097,139	1,689,679	0 2 1
1873–74	4,451,489	511,508	3,908,723	4,420,231	15,952,144	1,682,945	0 2 1¼
1874–75	4,635,487	513,299	4,135,728	4,649,027	16,232,415	1,713,100	0 2 1¼
1875–76	4,545,013	513,887	3,903,255	4,417,142	16,278,655	1,724,246	0 2 1¼
1876–77	3,296,575	513,824	3,141,394	3,655,218	16,217,256	1,727,427	0 2 1⅓
1877–78	3,494,884	514,003	3,959,035	4,473,038	16,175,052	1,714,808	0 2 1¼

** Quit-rents on lands partially exempt from assessment are also included in this column.*

Revenue, Statistics, and Commerce Department,
India Office, 1st September 1880.

PRESIDENCY.

the Extension of Occupied AREA of LAND fully assessed since 1852–3.

LANDS in RYOTWARI TRACTS (Column 4), showing their Area in Acres, and Assessment thereon, the Districts of North and South Kanara in each year, but including the District of Malabar after 1865–66.

Wet or Irrigated Lands under Consolidated Assessment.			Extra Assessment or Additional Revenue.		Total Holdings in Ryotwari Tracts.			Remarks.
Area.	Assessment.	Rate of Assessment per Acre.	Water Rate and charge for Lands converted from Dry to Wet. †	Charge for Second Crop on Wet Lands. †	Area. Columns, 6 + 9.	Assessment. Columns, 7, 10, 12, 13.	Rate of Assessment per Acre.	
9.	10.	11.	12.	13.	14.	15.	16.	17.
Acres.	£	£ s. d.	£	£	Acres.	£	£ s. d.	
2,269,030	1,485,074	0 13 1			‡12,078,585	‡3,022,422	0 5 0	
2,183,186	1,519,790	0 13 11	*No information.*		‡11,559,021	‡3,001,021	0 5 2¼	*Very disastrous year.*
2,686,425	1,777,728	0 13 2¾			10,936,440	2,899,743	0 5 2¼	*Assessments provisionally reduced in nine districts to the extent of 113,749l.*
2,727,858	1,698,520	0 12 5¼	64,582	43,505	12,205,313	3,040,470	0 4 11¾	
2,442,806	1,504,271	0 12 3¾	73,629	59,665	‡12,964,668	2,913,084	0 4 6	
2,406,331	1,549,015	0 12 10⅓	69,125	43,557	‡12,941,030	2,954,679	0 4 6¾	
2,599,939	1,696,074	0 13 0⅓	70,440	80,689	‡13,629,430	3,185,329	0 4 8	
2,702,142	1,481,155	0 10 11⅓	99,143	79,570	‡14,389,214	3,051,197	0 4 2¾	*Ulungu method of adjusting the commutation prices of grain in Tanjore and Tinnevelly abandoned for regular settlement.*
2,682,392	1,441,795	0 10 9	106,447	51,490	‡14,669,960	2,983,741	0 4 0¾	
2,802,775	1,519,102	0 10 10	102,925	59,273	‡15,420,153	3,112,549	0 4 0¼	
2,974,919	1,546,798	0 10 4¾	144,089	67,080	‡16,196,929	3,212,438	0 3 11⅓	*North Kanara transferred to Bombay; revenue demand 110,000l.; cultivated area not known.*
2,949,892	1,511,709	0 10 2¾	157,482	66,639	‡16,461,419	3,194,645	0 3 10⅓	
2,924,044	1,482,001	0 10 1⅓	165,883	50,874	‡16,778,662	3,202,952	0 3 9¾	*Rates of assessment reduced in Trichinopoly and lands watered from wells relieved of special water-rate.*
3,399,763	1,662,075	0 9 10¼	209,104	53,895	17,859,131	3,532,700	0 3 11⅓	*Area and assessment for Malabar first shown in the accounts in this year. Dry 373,650 acres, assessment 58,340l., and wet 379,318 acres, assessment 37,932l.; distinction of garden and other minor classification of lands disappear in the accounts from this date.*
3,574,520	1,730,160	0 9 8¼	206,782	50,452	18,514,593	3,612,885	0 3 10¾	
3,568,259	1,728,642	0 9 8¼	208,744	47,673	19,005,610	3,663,501	0 3 10¼	
3,572,745	1,723,622	0 9 7¾	213,382	53,229	19,212,865	3,683,177	0 3 10	
3,609,345	1,723,626	0 9 6⅓	229,700	55,094	19,612,378	3,735,369	0 3 9⅓	
3,646,029	1,734,297	0 9 6¼	253,056	64,423	19,987,687	3,799,042	0 3 9⅓	
3,601,793	1,692,743	0 9 4¾	270,557	57,702	19,685,938	3,731,001	0 3 9¼	*Unfavourable year.*
3,594,274	1,668,761	0 9 3¼	284,985	67,515	19,691,413	3,710,940	0 3 9	
3,680,292	1,685,348	0 9 1¾	306,580	72,023	19,632,436	3,746,896	0 3 10	
3,725,599	1,697,476	0 9 1¼	351,412	91,637	19,958,014	3,853,625	0 3 10¼	
3,742,731	1,702,258	0 9 1¼	313,262	55,910	20,021,386	3,795,676	0 3 9½	*Famine years. Large remissions or suspensions of Revenue demands in consequence.*
3,739,600	1,698,709	0 9 0⅓	286,238	49,616	19,956,856	3,756,990	0 3 9	
3,834,563	1,719,979	0 8 11⅓	336,090	93,782	20,009,615	3,864,659	0 3 10¼	

† *The figures under these columns, 12, 13, are included in those given in column 4.*

‡ *In these years the totals are more than columns 6 and 9 added together, as they include certain lands bearing assessment, but not then classed under either of the main heads "Dry" or "Wet."*

NOTE on Statement No. IV., showing the growth of Sea-borne Trade of the Madras Presidency in connexion with Receipts derived from Customs Duties; and of Receipts from, and Quantities sold, with the Rate of Sale, of Salt; from 1800-01 to 1877-78.

Customs and Land Transit Duties.—The figures in Column 2 correspond with those in Column 6 in Statement No. I., having been taken from the Financial Accounts presented to Parliament. From 1800–1801 to 1844–45 the duties derived from land transit are not shown separately from those levied on the import and export trade of the Presidency, whether by sea or passing from British to foreign territory, and *vice versâ*. Act VI. of 1844 abolished the land transit duties, and a new customs tariff was introduced. Since 1844 and up to the present date, the customs tariff has undergone constant revision. The inland customs duties, amounting to about 10,000*l*., are included with the duties collected on the sea-borne trade.

Sea-borne Trade.—The total value of foreign and coasting trade, shown in Columns 3, 4, and 5, has been extracted from the Commercial Returns of each year, from the earliest date for which such records exist. The information, however, in the original returns was given in different kinds of rupees, but notes are inserted in the column of remarks (9), explaining the rates at which they have been converted into sterling value for the different periods. No just conclusions can be arrived at as to the relations between the value of the trade and the duties shown in Column 2 for the earlier years, for reasons already assigned, *i.e.*, because the figures include the duties derived from land transit. Since 1844–45 a rapid and gradual increase in the value of trade is to be noticed. The average receipts from customs duties for the five years 1845–46 to 1849–50 inclusive, as compared with the last quinquennial period of 1873–74 to 1877–78, had increased from 129,543*l*. to 283,045*l*., while the value of the sea-borne trade had risen from 4,701,153*l*. to 23,839,891*l*.; and the per-centage of duties bearing on the trade during the same quinquennial periods would thus appear to be 2·75 per cent. in the first and 1·10 per cent. in the second instance.

During the 33 years, 1845–46 to 1877–78, the value of the foreign trade had increased from 2,499,193*l*. to 9,487,036*l*., or about 279 per cent. The increase in the coasting trade from 2,232,101*l*. to 19,283,170*l*. is yet more noticeable, as it has taken place, notwithstanding the competition of railways, and as indicating a great development of commercial enterprise.

Salt.—A Government monopoly was established in 1805 for the administration of of this source of revenue or taxation. According to the system still prevailing on the Eastern Coast, salt is made by private manufacturers, under advances from the Government, who are the sole purchasers. The salt is then resold at the price paid to the manufacturers *plus* the duty. But in Malabar and Canara, on the Western Coast, the monopoly has been done away with, and the salt is imported into these districts upon the payment of duty.

The figures given in Column 6 of the Statement to which this paper refers also correspond with those shown in Column 7 of Statement No. I., but the particulars in Columns 7 and 8 have been taken from the Report of the Madras Salt Commission. The receipts derived from salt show a gradual increase in the averages of each decennial period from 134,180*l*. to 1,283,971*l*., or about 144,224*l*. for each period of ten

years. Comparing four years, 1810–11 to 1813–14, with 1874–75 to 1877–78, the following result is obtained :—

	Receipts.	Sale Rate per Maund including Duty.	Quantities sold.
	£	R. A.	Lbs.
Average, 1810–11 to 1813–14 - -	346,542	0 14	366,655,200
Average, 1874–75 to 1877–78 - -	1,279,852	2 4	543,906,320
Increase - -	933,310	1 6	177,251,120
	269 per cent.	157 per cent.	48 per cent.

The duty on salt was raised from Rs. 1. 13 to Rs. 2. 8 in 1878.

In their concluding remarks (Cha. XI., p. 223), the Madras Salt Commission calculate the annual consumption of salt within the limits of the Presidency, including Mysore and Coorg, to be 11·38 lbs. per head.

No. IV.—STATEMENT showing the GROWTH or INCREASE of SEA-BORNE TRADE in relation to the REVENUE derived per Maund of 80 lbs. in relation to the RECEIPTS derived therefrom;

OFFICIAL YEARS.	CUSTOMS and LAND TRANSIT DUTIES.	VALUE of SEA-BORNE TRADE.			SALT.			REMARKS.
		Foreign Trade.	Coasting Trade.	Total.	Receipts.	Sale Rate per Indian Maund of 82⅔ lbs.	Quantity sold and Exported.	
1.	2.	3.	4.	5.	6.	7.	8.	9.
	£	£	£	£	£		lbs.	
1800–01 -	194,835	*No information.*			19,352		*No information.*	
1801–02 -	312,493				20,932			
1802–03 -	349,227	1,942,678	2,476,131	*a* 4,418,809	31,797			*a. In the original Returns the trade is given in Sicca Rupees, and transposed into English money at the rate of 2s. 3d., as shown in Cols. 3, 4, 5, from 1802–3 to 1810–11.*
1803–04 -	395,367	2,591,520	2,152,849	*a* 4,744,369	27,768			
1804–05 -	544,107	1,639,250	2,498,462	*a* 4,137,712	39,771			
1805–06 -	352,481	1,959,795	2,449,262	*a* 4,409,057	185,897			
1806–07 -	256,061	1,354,070	2,276,461	*a* 3,630,531	215,848	*9 As. 4 pie, equal to 0·70 farthing pr. lb.*	308,726,400	
1807–08 -	245,837	1,615,845	3,415,365	*a* 5,031,210	258,990		398,755,200	
1808–09 -	298,946	1,435,802	2,028,041	*a* 3,463,843	262,803		409,651,200	
1809–10 -	383,753	1,249,641	2,015,348	*a* 3,264,989	278,640		321,350,400	
Average of 1st Decade	333,311	1,723,575	2,413,990	4,137,565	184,180		359,620,800	
1810–11 -	423,170	2,046,482	1,693,594	*a* 3,740,076	339,610	*14 Annas a Maund, equal to 1 farthing per lb.*	354,105,600	
1811–12 -	436,532	2,194,879	1,174,253	*b* 3,369,132	342,593		376,636,800	*b. From 1811–12 to 1818–19 the Returns are given in Arcot Rupees which are here calculated at 2s. 3⅓d. 3⅓ Arcot Rupees being held equal to a Pagoda which is equivalent to 8s.*
1812–13 -	458,720	1,510,269	1,707,976	*b* 3,218,245	370,643		368,035,200	
1813–14 -	472,276	1,302,337	1,380,156	*b* 2,682,493	333,321		367,843,200	
1814–15 -	541,286	1,484,903	1,228,809	*b* 2,713,712	313,388		290,813,600	
1815–16 -	514,300	1,688,188	1,020,909	*b* 2,709,097	312,666		263,472,000	
1816–17 -	519,067	1,481,844	1,071,807	*b* 2,553,651	295,716		249,177,600	
1817–18 -	506,660	1,742,968	1,072,245	*b* 2,815,213	295,917		292,809,600	
1818–19 -	507,716	1,639,394	1,142,703	*b* 2,782,097	356,680		322,742,400	
1819–20 -	538,659	1,259,455	1,130,388	*c* 2,389,843	363,627		330,069,760	*c. From 1819–20 to 1834–35 inclusive the Returns are rendered in Madras Rupees, which varies but slightly from an Arcot Rupee. The transposition has been calculated at 2s. 1d.*
Average of 2nd Decade	491,839	1,635,072	1,262,284	2,897,356	332,416		321,520,576	
1820–21 -	570,567	1,323,000	1,059,105	*c* 2,382,105	313,755	*9 As. 4 pie a Maund, equal to 0·70 farthing per lb.*	385,391,840	
1821–22 -	630,769	2,005,395	1,147,029	*c* 3,152,424	364,087		470,158,080	
1822–23 -	624,888	1,828,875	962,744	*c* 2,791,619	336,005		445,829,920	
1823–24 -	573,793	1,807,883	1,278,299	*c* 3,086,182	356,330		457,515,680	
1824–25 -	536,810	1,947,485	2,269,781	*c* 4,217,266	327,719		472,086,800	
1825–26 -	557,609	2,308,133	2,287,084	*c* 4,595,217	359,397		472,417,680	
1826–27 -	545,818	1,707,020	1,836,878	*c* 3,543,898	330,839		428,036,560	
1827–28 -	566,729	2,387,396	1,283,919	*c* 3,671,315	346,192		500,015,440	
1828–29 -	610,006	2,049,664	1,527,960	*c* 3,577,624	404,416		382,471,760	
1829–30 -	590,726	2,375,855	1,582,751	*c* 3,958,606	469,530		408,670,240	
Average of 3rd Decade	580,772	1,974,071	1,523,555	3,497,626	360,827		442,259,400	
1830–31 -	581,516	1,515,246	1,295,185	*c* 2,810,431	443,864	*14 Annas a Maund, equal to 1 farthing per lb.*	381,640,080	
1831–32 -	455,689	1,885,049	1,540,122	*c* 3,425,171	355,816		376,665,520	
1832–33 -	419,072	1,859,556	1,481,562	*c* 3,341,118	333,360		393,851,440	
1833–34 -	382,885	1,494,329	2,221,193	*c* 3,715,522	372,416		530,717,920	
1834–35 -	420,130	1,717,592	1,685,636	*c* 3,403,228	376,408		465,377,360	
1835–36 -	419,076	1,738,057	2,080,747	*d* 3,818,804	353,848		366,830,720	*d. From 1835–36 to date the Returns are made out in Company's Rupee which have always been taken at 2s.*
1836–37 -	469,445	2,024,402	2,273,659	4,298,061	372,892		368,132,880	
1837–38 -	405,679	1,805,107	1,909,632	3,714,739	379,207		360,582,720	
1838–39 -	407,206	1,890,256	2,103,894	3,994,150	402,953		381,485,520	
1839–40 -	410,287	2,151,628	2,260,591	4,412,219	398,858		383,888,800	
Average of 4th Decade	437,099	1,808,122	1,885,222	3,693,344	378,962		400,917,296	

Note.—From 1802–3 to 1823–24 the Company's Trade is excluded, but from 1823–24 this trade is included.

Revenue, Statistics, and Commerce Department,
India Office, 1st September, 1880.

PRESIDENCY.

rom CUSTOMS DUTIES therefrom; and of the QUANTITY of SALT SOLD and EXPORTED, with the RATES of SALE n the MADRAS PRESIDENCY from 1800–01 to 1877–78.

OFFICIAL YEARS.	CUSTOMS and LAND TRANSIT DUTIES.	VALUE of SEA-BORNE TRADE.			SALT.			REMARKS.
		Foreign Trade.	Coasting Trade.	Total.	Receipts.	Sale Rate per Indian Maund of 82⅔ lbs.	Quantity sold and Exported.	
1.	2.	3.	4.	5.	6.	7.	8.	9.
	£	£	£	£	£		lbs.	
1840–41 -	427,635	1,970,546	2,613,193	4,583,739	378,052	*14 Annas a Maund, equal to 1 farthing per lb.*	367,405,600	
1841–42 -	415,791	2,168,952	2,296,948	4,465,900	399,239		427,963,920	
1842–43 -	427,672	1,987,902	2,245,609	4,233,511	399,761		434,872,960	
1843–44 -	423,545	1,997,760	2,255,692	4,253,452	432,160	*1 R. 8 An. = 1·8 farthing.*	417,334,000	
1844–45 -	*e* 200,166	2,941,971	2,598,651	5,540,622	452,560		386,785,280	*e. Land transit duties abolished by Act VI. of 1844. New Customs Tariff introduced.*
1845–46 -	165,105	2,499,193	2,232,101	4,731,294	470,641		402,332,080	
1846–47 -	151,040	2,613,320	2,166,364	4,779,684	455,635		403,880,960	
1847–48 -	135,984	2,600,376	2,000,670	4,601,046	485,721		406,739,040	
1848–49 -	92,876	3,011,582	1,553,006	4,564,588	450,797		408,582,800	
1849–50 -	102,710	2,372,964	2,456,189	4,829,153	464,592		422,412,720	
Average of 5th Decade	254,252	2,416,457	2,241,842	4,658,299	438,916	*1 Rupee a Maund, equal to 1·2 farthing a lb.*	407,830,936	
1850–51 -	110,725	2,829,050	2,204,790	5,033,840	477,630		417,587,760	
1851–52 -	115,680	3,078,411	2,323,446	5,401,857	483,427		437,604,240	
1852–53 -	120,797	3,575,382	2,599,454	6,174,836	504,265		422,942,320	
1853–54 -	126,528	3,612,545	3,274,045	6,886,590	480,214		425,396,160	
1854–55 -	117,200	3,350,218	2,497,725	5,847,943	487,459		476,327,760	
1855–56 -	130,714	4,242,275	2,868,184	7,110,459	507,734		525,268,240	
1856–57 -	137,728	4,948,647	3,191,614	8,140,261	503,994		483,256,960	
1857–58 -	141,174	5,189,017	4,439,463	9,628,480	572,597		491,878,640	
1858–59 -	154,102	4,863,065	3,621,868	8,484,933	601,954		537,667,440	
1859–60 -	255,577	5,493,002	3,700,354	9,193,356	647,115	*1 R. 2 A. = 1·35 farthing.*	544,833,920	
Average of 6th Decade	141,022	4,118,161	3,072,094	7,190,255	526,639		476,276,344	
1860–61 -	295,388	6,073,863	4,403,720	10,477,583	706,789	*1 Re. 3 An. a Maund, equal to 1·8 farthing per lb.*	550,369,040	
1861–62 -	232,522	6,888,153	4,730,935	11,619,088	868,323		524,129,920	
1862–63 -	196,498	8,498,367	4,667,940	13,166,307	912,770		529,514,400	
1863–64 -	229,852	11,422,687	7,396,764	18,819,451	899,272		548,674,400	
1864–65 -	203,878	11,182,878	6,311,478	17,494,356	1,036,670		580,218,320	
1865–66 -	208,553	12,693,280	6,178,420	18,871,700	1,012,760	*1 Re. 11 An. a Maund, equal to 1·6 farthing per lb.*	646,433,360	
1866–67 *f* -	193,539	6,560,071	6,200,723	12,760,794	1,047,573		596,679,360	*f. For eleven months only, the date of the Financial Year having been changed from 30th April to 31st March.*
1867–68 -	251,902	7,999,859	5,613,473	13,613,332	1,098,802		533,564,960	
1868–69 -	276,591	10,218,675	6,464,235	16,682,910	1,107,253		574,997,840	
1869–70 -	276,485	10,158,853	6,066,400	16,225,253	1,164,736		564,575,120	
Average of 7th Decade	236,521	9,169,669	5,803,409	14,973,078	985,495	*2 Rupees a Maund, equal to 2·4 farthing per lb.*	564,915,672	
1870–71 -	304,897	9,133,560	5,316,724	14,450,284	1,264,230		544,469,040	
1871–72 -	313,228	10,870,370	5,458,611	16,328,981	1,307,841		561,550,640	
1872–73 -	393,742	9,990,499	9,478,865	19,469,364	1,285,019		548,338,080	
1873–74 -	336,152	10,896,264	10,835,529	21,731,793	1,295,186		535,162,480	
1874–75 -	321,025	10,607,811	10,222,036	20,829,847	1,331,569	*2 Rs. 4 An. a Maund, equal to 2·7 farthings per lb.*	573,744,240	
1875–76 -	307,962	11,919,922	8,836,006	20,755,928	1,353,789		584,496,480	
1876–77 -	246,736	10,887,307	16,224,377	27,111,684	1,291,953		522,678,560	
1877–78 -	203,350	9,487,036	19,283,170	28,770,206	1,142,186		494,706,000	
Average of 8 Years -	303,387	10,474,096	10,706,914	21,181,010	1,283,972		545,643,190	

Government stores are also included to 1865–66, after which the private trade is alone shown.

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For Her Majesty's Stationery Office.

MEDICAL DEPARTMENTS EXAMINATIONS (EAST INDIA, ARMY AND NAVY).

RETURN to an Address of the Honourable The House of Commons, dated 2 March 1880;—*for*,

"RETURN, showing (in suitable Columns, as proposed per Form below) :—

(1.) Number of CANDIDATES Examined for Appointments for INDIAN MEDICAL DEPARTMENT, at each Examination, in each Year, from 1870 to 1879, inclusive;

(2.) Total Numbers of Marks obtainable by the CANDIDATES on each Examination;

(3.) Number of CANDIDATES Passed at each Examination;

(4.) Highest Number of Marks obtained by the CANDIDATES on each Examination;

(5.) Lowest Number of Marks obtained by the CANDIDATES on each Examination:"

"Similar RETURN for ARMY MEDICAL DEPARTMENT:"

"And, similar RETURN for NAVY MEDICAL DEPARTMENT."

Proposed Form.

Year.	Examination Month.	Number of Marks obtainable.	Number of Candidates.		Highest Number of Marks obtained.	Lowest Number of Marks obtained.
			Examined.	Passed.		
1870	15th February -	6,006	120	44	4,567	1,574
1870	15th August -	"	110	45	5,630	2,500
1871	15th February -	"	94	43	4,780	3,400

India Office,
12 July 1880.

LOUIS MALLET,
Under Secretary of State.

(*Sir George Balfour.*)

Ordered, by The House of Commons, *to be Printe*
30 *July* 1880.

BOMBAY BRANCH
OF THE
Royal Asiatic Society.
CLASS

RETURN, showing:—1. Number of CANDIDATES Examined for Appointments for INDIAN MEDICAL DEPARTMENT, at each Examination, in each Year, from 1870 to 1879, inclusive; 2. Total Number of Marks obtainable by the CANDIDATES on each Examination; 3. Number of CANDIDATES Passed (*i. e.* (*a*) Qualified, (*b*) Entered the Service) at each Examination; 4. Highest Number of Marks obtained by the CANDIDATES on each Examination; 5. Lowest Number of Marks obtained by the CANDIDATES (*a*) Qualified, (*b*) who Entered the Service) on each Examination; also, similar RETURN for ARMY MEDICAL DEPARTMENT; and, similar RETURN for NAVY MEDICAL DEPARTMENT.

INDIAN MEDICAL SERVICE.

YEAR.	Examination Month.	Number of Marks obtainable.	Number of Candidates.			Highest Number of Marks obtained.	Lowest Number of Marks obtained by	
			Examined.	Passed			Qualified Candidates.	Candidates who Entered the Service.
				The Qualifying Examination.	Who Entered the Service.			
1870 -	7 February	3,400	23	20	11	2,640	1,190	1,890
1871 -	- -	- -	none.	—	—	—	—	—
1872 -	12 February	3,700	55	54	40	2,920	1,090	1,520
	12 August -	3,700	32	32	15	2,429	1,100	1,750
1873 -	17 February	3,700	27	26	16	2,812	1,135	1,710
	11 August -	3,700	14	13	11	2,195	1,105	1,245
1874 -	16 February	3,700	36	35	18	2,590	1,160	1,720
	10 August -	3,700	28	28	14	2,340	1,515	1,720
1875 -	15 February	3,700	40	40	21	2,590	1,135	1,850
	9 August -	3,700	30	30	10	2,457	1,225	2,145
1876 -	14 February	3,700	44	43	23	2,561	1,225	1,900
	14 August -	3,700	29	28	13	2,398	1,445	1,865
1877 -	12 February	3,700	* 46	44	27	2,519	1,300	1,822
	13 August -	3,700	† 26	25	20	2,795	1,455	1,710
1878 -	11 February	3,700	30	30	26	2,716	1,337	1,525
	12 August -	3,700	† 19	19	15	2,261	1,350	1,472
1879 -	17 February	3,700	† 28	28	14	2,340	1,255	1.645
	28 August -	3,700	39	39	17	2,185	1,462	1,860

* One other candidate appeared, but retired after the first day.
† Two others appeared, but retired during the examination.

T. F. Wilson, Colonel,
Military Secretary.

ARMY MEDICAL SERVICE.

YEAR.	Examination Month.	Number of Marks obtainable.	Number of Candidates.			Highest Number of Marks obtained.	Lowest Number of Marks obtained by	
			Examined.	Passed			Qualified Candidates.	Candidates who Entered the Service.
				The Qualifying Examination.	Who Entered the Service.			
1870 -	- nil - -	- nil -	- nil -	- nil -	- nil -	- nil -	- nil -	- nil.
1871 -	20 February	3,700	57	53	36	2,670	1,170	1,465
	9 August -	3,700	34	33	13	2,066	1,050	1,782
1872 -	12 February	3,700	19	18	12	2,239	1,315	1,530
1873 -	11 August -	3,700	15	14	10	2,318	1,135	1,640
1874 -	16 February	3,700	19	18	16	2,221	1,180	1,235
	10 August -	3,700	23	22	17	2,525	1,322	1,395
1875 -	15 February	3,700	11	10	8	1,989	1,643	1,615
	9 August -	3,700	22	21	14	2,367	1,062	1,450
1876 -	14 August -	3,700	35	33	33	2,220	1,055	1,055
1877 -	12 February	3,700	23	17	17	2,623	1,290	1,290
	13 August -	3,700	31	30	25	2,240	1,250	1,315
1878 -	11 February	3,700	19	18	18	1,970	1,205	1,205
1879 -	8 December	3,700	74	72	71	2,590	1,210	1,210

W. M. Muir, Director General.

NAVAL MEDICAL SERVICE.

RETURN of Result of EXAMINATION of NAVAL MEDICAL CANDIDATES from 1870 to 1879.

YEAR.	Examination Month.	Number of Marks obtainable.	Number of Candidates.			Highest Number of Marks obtained.	Lowest Number of Marks obtained by	
			Examined.	Passed			Qualified Candidates.	Candidates who Entered the Service.
				The Qualifying Examination.	Who Entered the Service.			
1870 -	February -	3,400	10	8	8	1,765	1,205	1,205
	August -	3,400	10	10	10	2,435	1,325	1,325
	November	3,400	7	6	6	2,060	1,130	1,130
1871 -	February -	3,400	14	10	10	1,770	1,225	1,225
	August -	3,400	14	14	12	1,960	1,150	1,150
1872 -	February -	3,700	10	7	6	2,170	1,340	1,340
	August -	3,700	14	11	11	1,897	1,170	1,170
1873 -	February -	3,700	10	10	10	1,990	1,175	1,175
	August -	3,700	10	6	6	1,972	1,190	1,190
1874 -	February -	3,700	12	7	*10	1,927	1,350	1,185
	August -	3,700	6	4	3	1,898	1,090	1,090
1875 -	February -	3,700	5	4	4	1,962	1,155	1,155
	August -	3,700	3	3	2	1,710	1,140	1,140
1876 -	February -	3,700	13	12	12	2,310	1,215	1,215
	August -	3,700	22	20	19	2,025	1,240	1,240
1877 -	February -	3,700	11	11	11	1,989	1,405	1,405
	August -	3,700	7	7	6	2,125	1,380	1,380
1878 -	February -	3,700	10	10	10	2,055	1,190	1,190
	June -	3,700	11	10	10	2,085	1,190	1,190
	August -	3,700	3	2	2	1,720	1,470	1,470
1879 -	February -	3,700	8	8	8	2,020	1,120	1,120
	August -	3,700	7	7	7	2,345	1,220	1,220

* Three of those rejected were subsequently admitted.

J. W. Reid, Director General.

MEDICAL DEPARTMENTS EXAMINATIONS (EAST INDIA, ARMY AND NAVY).

RETURN, showing—(1.) Number of CANDIDATES Examined for Appointments for INDIAN MEDICAL DEPARTMENT, at each Examination, in each Year, from 1870 to 1879, inclusive; (2.) Total Numbers of Marks obtainable by the CANDIDATES on each Examination; (3.) Number of CANDIDATES Passed at each Examination; (4.) Highest Number of Marks obtained by the CANDIDATES on each Examination; (5.) Lowest Number of Marks obtained by the CANDIDATES on each Examination; also, similar RETURN for ARMY MEDICAL DEPARTMENT; and, similar RETURN for NAVY MEDICAL DEPARTMENT.

(Sir George Balfour.)

Ordered, by The House of Commons, *to be Printed,*
30 *July* 1880.

Under 1 *oz.*

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